

Leon County
Sheriff's Office

Budget Report

2025





TRANSMITTAL LETTER

ALLinLEON
Working together to make Leon County safer



Sheriff Walt McNeil
LEON COUNTY SHERIFF'S OFFICE

HONESTY & INTEGRITY ACCOUNTABILITY TEAMWORK TRUST & RESPECT COMMITMENT TO EXCELLENCE

May 1, 2024

Honorable Carolyn D. Cummings, Chair
Board of County Commissioners
Leon County Courthouse
Tallahassee, FL 32301

Dear Chair Cummings:

On behalf of the Leon County Sheriff's Office (LCSO) and in accordance with Chapter 30.49, Florida Statutes, I respectfully submit the proposed budget for the fiscal year 2024-2025, which reflects the funding required to perform the powers and duties vested with the constitutional office of the Sheriff. The proposed budget is both reasonable and necessary for the proper and efficient operation of the Leon County Sheriff's Office.

During 2024's Year of Engagement, the agency will continue to focus on crime-reducing efforts and enhancing the quality of life of our citizens, along with a proactive approach to cultivating a culture of compassion and positive interactions through our LCSO Kindness Campaign. We aim to foster genuine community connections to make Leon County an even safer and more caring place to live, work, and visit. Our efforts would not be possible without the unwavering support from the Board of County Commissioners and the hard work of the agency's members.

Our ALLin Leon comprehensive plan, comprised of prevention, re-entry, enforcement, and community involvement, is critical to reducing crime and the opportunities that lead to crime. I am grateful for your continued support of several important programs, including, but not limited to, the Council on the Status of Men and Boys (CSMB), Mental Health Unit, and Homeless Outreach Street Team (HOST), which are positively impacting our community. As part of our budget submission, I request \$431,680 as continued funding through a separate appropriation for the Homeless Outreach Street Team (HOST).

The LCSO HOST began in January 2022 through a special appropriation from the Board of County Commissioners funding two full-time HOST Deputies that support all of Leon County. The proposed budget of \$431,680 includes the addition of one additional HOST deputy. These specialized deputies partner with the City of Tallahassee and the Tallahassee Police Department to address homelessness-related concerns and support those in need. Homelessness continues to be a concern locally and across the country. Addressing the needs of those within the community is a priority of both LCSO and local partners. HOST is focused on providing and connecting persons to specific community support organizations based on individual needs. The types of service referrals available include necessary resources (food and clothing), housing, employment, transportation, medical, and other social service programs.

To assist citizens who are being released from the Leon County Detention Facility, we offer Reentry, Innovative Services and Empowerment (RISE) Center services. The RISE Center provides much-needed re-entry tools and support to help released residents become productive community members. Last year, we announced the first phase of a unique re-entry program for incarcerated individuals, which provides vocational training in beekeeping, gardening, and fish breeding at our Earth Haven property. This month, Earth Haven harvested its first honey batch! Continued development and funding of crime prevention, outreach programs, and re-entry services in partnership with the community are essential to equip our citizens with the tools necessary to succeed and improve the quality of life in Leon County.

In an ever-competitive work environment, recruiting and retaining quality personnel is vital. The proposed budget includes funding to increase the starting salary of a law enforcement and detention deputy to \$60,000 and adjust the step plan per our collective bargaining agreement with the Leon County Police Benevolent Association (PBA). I have included a 3% cost of living increase for civilians and non-bargaining unit members. Based on rising prices and the impacts of inflation, I support a 5% cost of living increase and additional employer contributions towards health care insurance for civilians and non-bargaining unit members being contemplated by the Board. However, I understand the County's broad impact is still being determined. Therefore, I am limiting my request for salary increases for non-bargaining unit members to 3%. If the Board adopts a 5% compensation plan for County employees and additional healthcare contributions, I respectfully request that the additional funds be included in the Sheriff's adopted budget.

The Fiscal Year 2024-2025 budget proposal of \$113,572,775, an increase of 9.63% or \$9.97 million, represents anticipated expenditures necessary to support the general fund responsibility of the law enforcement, detention, and judicial functions. The increases to the law enforcement, detention, judicial, and school resource budgets are 10.6%, 8.6%, 4.4%, and 16.9%, respectively. The certified budget is presented net of contractual contributions for the 50% funding of the School Resource Unit provided by the Leon County School Board of \$1,934,011. The proposed budget is based on a fiscally responsible philosophy, a thorough review of all budget requests, and a prioritization of needs.

The requested increase in personnel services of \$9.1 million is essential to recruit and retain qualified members. Operating and capital expenditure increases of \$870 thousand are primarily attributed to increases in contractual and communication services, insurance, repairs and maintenance, fuel, and replacement vests.

The outstanding support provided by the Board of County Commissioners and County staff to ensure sufficient fiscal resources to fund essential services to the community and intervention strategies is top-notch. I look forward to the continued good work we both do to serve the citizens of Leon County throughout the upcoming fiscal year.

Sincerely,

Walt McNeil
Sheriff

WM/emg



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www.leoncountysos.com

ALLin
Working together to make Leon County safer



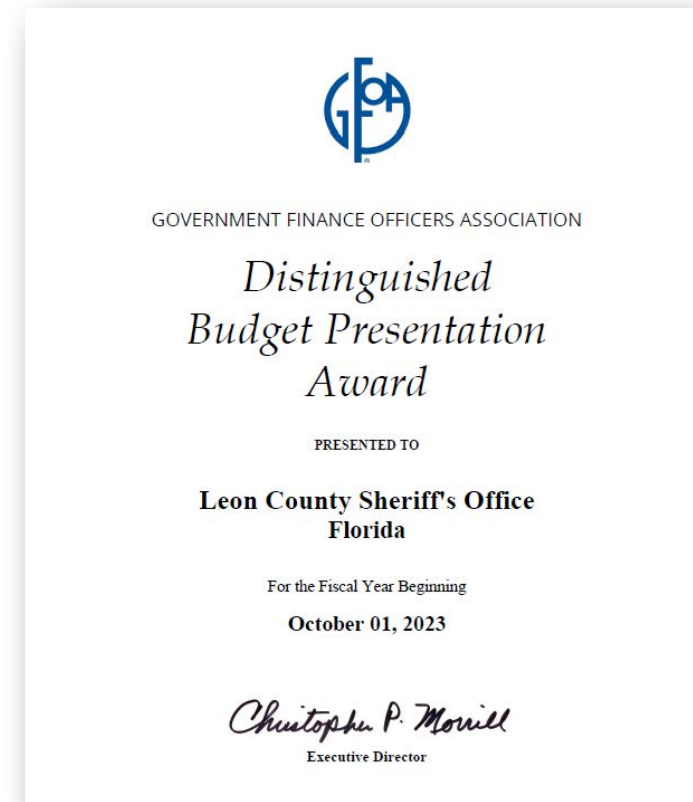
DISTINGUISHED BUDGET AWARD

Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Leon County Sheriff's Office, Florida for its annual budget for the fiscal year beginning October 1, 2023.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

This award is valid for a period of one year only. We believe our current budget continues to conform to the program standards and requirements, and we will be submitting our budget to the GFOA to determine its eligibility for another award.



PREPARED BY:
Leon County Sheriff's Office

Executive Staff

Mr. Walt McNeil
Leon County Sheriff

Mr. Ron Cave
Undersheriff

Dr. Argatha Gilmore
Chief of Staff

Division of Finance

Ms. Elise Gann
Chief Financial Officer

Mr. Scott Otte
Director of Finance & Accounting

Mrs. Terra Collier
Budget Analyst

Mr. Andrew Sorenson
Staff Accountant

Community and Media Relations

Ms. Melissa Schaldenbrand
Community Relations Manager



TABLE OF CONTENTS

Introduction to Leon County.....	1
Demographics & Population Statistics.....	2
Leon County Sheriff's Office Organizational Chart.....	3
Executive Command Staff.....	5
Mission, Vision, Values.....	8
Strategic Goals.....	9
Budget Process.....	11
Budget Development Calendar Fiscal Year 2024.....	12
Budget Information.....	13
Budget Certificate.....	20
Accounting Concepts and Fund Structure.....	21
Summary of Revenues and Expenditures.....	25
Major and Key Revenue Sources.....	27
Revenue & Expenditures.....	31
School Resource Program Revenue & Expenditures.....	35
Judicial Services Revenue & Expenditures.....	37
Homeless Outreach Street Team (HOST) Expenditures.....	39
Law Enforcement Capital Expenditures.....	41
Fiscal 2023-2024 Budget Data.....	45
Administration Mission-Level Measures.....	47
Law Enforcement Mission-Level Measures.....	48
Detention and Judicial Mission-Level Measures.....	49
Community and Media Relations Mission-Level Measures.....	50
Florida Statute 30.49 Sheriff's Budget.....	52
Glossary.....	53







INTRODUCTION TO LEON COUNTY

Leon County is approximately 702 square miles. It has a population of approximately 296,913 people, based on 2023 Census numbers.

Leon County is a political subdivision of the State of Florida and is guided by an elected, seven-member Board of County Commissioners. Five members of the Board are elected to serve specific districts and two members are elected at-large. The Board members also select a chairperson each year. Leon County, was named for Juan Ponce de Leon, the Spanish explorer who was the first European to reach Florida.

The County became a charter government effective November 12, 2002, with the passage of a referendum by Leon County voters. A Home Rule Charter gives citizens the power to shape their government to meet their unique and changing needs through local constitution.

Leon County has five Constitutional Officers, which include the Clerk of the Courts, the Property Appraiser, the Sheriff, the Supervisor of Elections, and the Tax Collector. The Board of County Commissioners is obligated to fund the operating budgets of elected officials partly or in whole.

Officers are elected to administer a specific function of County government and are directly accountable to the citizens of Leon County. Chapter 30 establishes the powers, duties, and responsibilities of the Sheriff.

LEON COUNTY SHERIFF'S OFFICE QUADRANTS

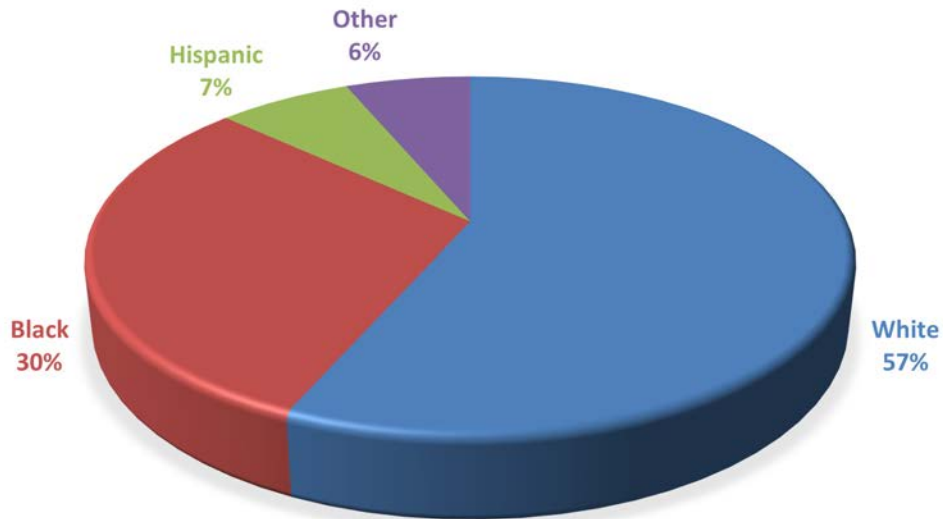
THE COUNTY IS
BROKEN DOWN INTO
FOUR QUADRANTS:



DEMOGRAPHICS & POPULATION

STATISTICS

LEON COUNTY RACIAL DIVERSITY



Demographics & Population Statistics

Category	Leon County	Florida
Population:	296,913	22,610,726
Population Growth	1.40%	3.80%
Poverty Rate	18.70%	12.70%
Median Household Income	\$ 61,317.00	\$ 67,917.00
Unemployment Rate	3.50%	3.20%
Median Property Value	\$ 256,900.00	\$ 292,200.00
Homeownership rate	52.10%	66.90%

Bordering Counties

Gadsden County, FL	Grady County, GA
Jefferson County, FL	Liberty County, FL
Wakulla County, FL	

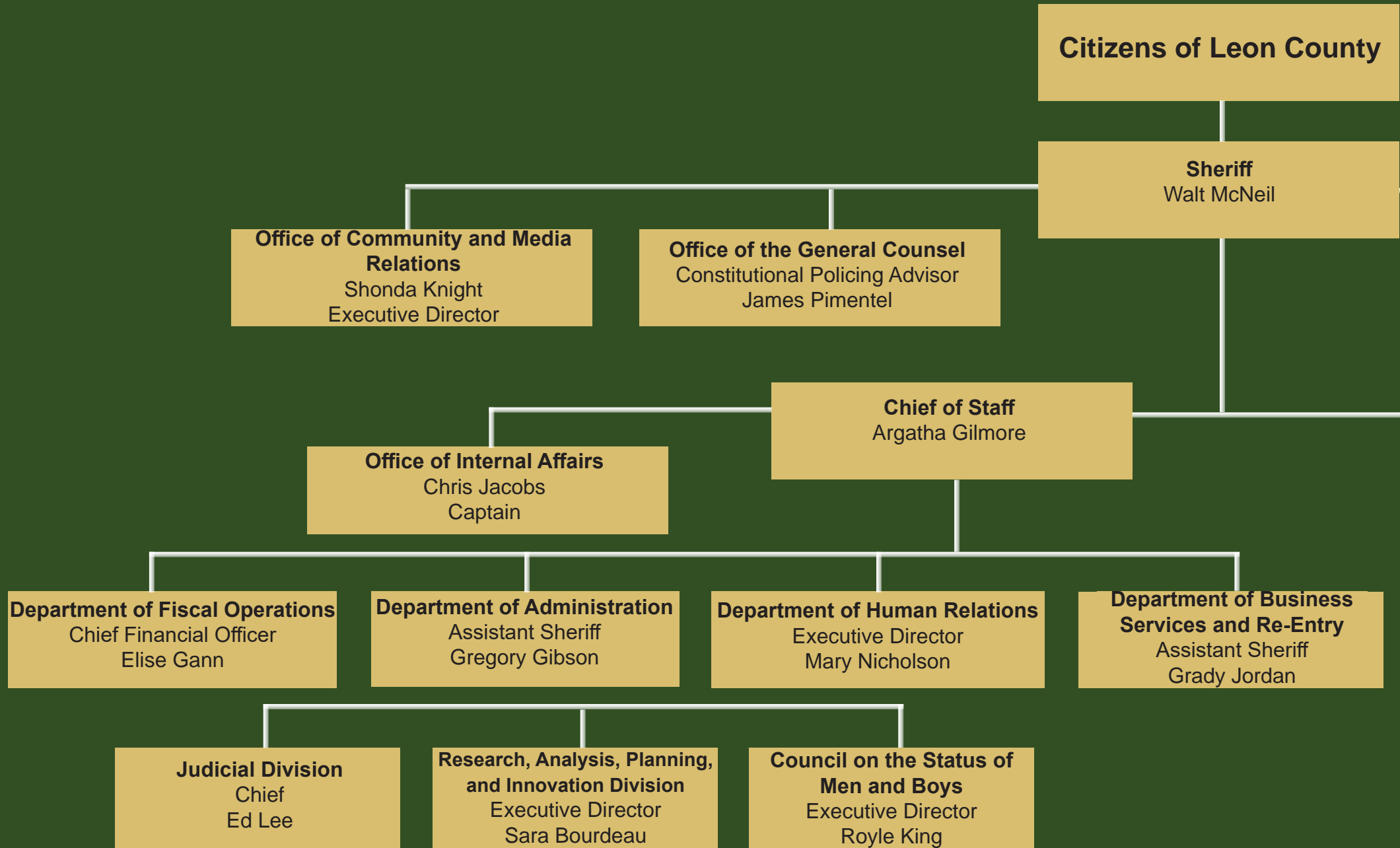


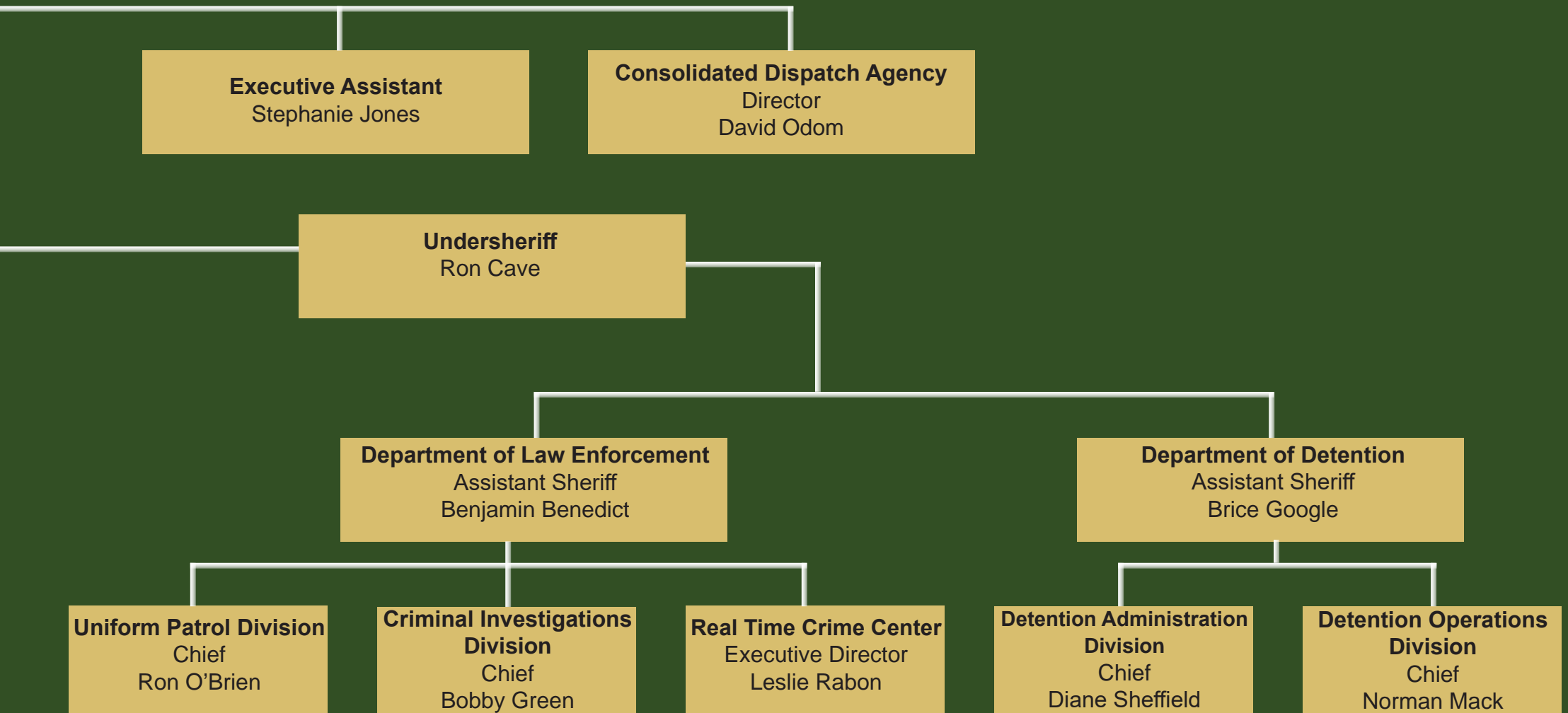
Universities

Florida State University	74% graduation rate
Florida Agricultural and Mechanical University	53% graduation rate
Tallahassee Community College	42% graduation rate



ORGANIZATIONAL CHART







EXECUTIVE COMMAND STAFF



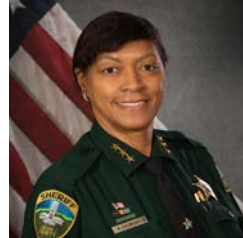
Ron Cave
Undersheriff

Assistant Sheriff Ron Cave was raised in Tallahassee and graduated from Godby High School. Cave went on to graduate from Thomas University with a bachelor's degree in Criminal Justice and continued his education by attaining a master's degree in Political Science from Florida State University, a master's degree in Criminal Justice Administration from the University of West Florida, and a master's Certificate in Public Administration from the University of West Florida.

He continues to actively engage with and contribute to the academic community by serving as an adjunct professor for two Florida community colleges and a private university where he teaches courses in political science and criminal justice. Cave has lectured on various topics related to criminal justice, public policy and administration, the Florida Legislature, and political science.

Assistant Sheriff Cave holds criminal justice instructor certifications in general topics, firearms, defensive tactics, and vehicle operations. He has worked continuously in the criminal justice field since 1996. Cave has been a Florida-certified correctional officer since 1997, and a Florida-certified law enforcement officer since 1998. He has served in various positions and roles with local and state criminal justice agencies including investigator (internal affairs and criminal), Deputy Sheriff, Lieutenant, Captain, Major, Chief over field and statewide operations and Director.

Currently, Cave serves as the Chief of Staff and Assistant Sheriff of Administration and External Affairs.



Argatha Gilmore
Chief of Staff

Assistant Sheriff Argatha Rigby-Gilmore was reared in Indian River County, Florida. She is a graduate of Vero Beach High School and Indian River Community College. From Florida State University, she received a Bachelor of Science degree in Criminology (1980) and a Certified Public Manager certification (CPM 2001). In addition, she has a Master's Degree in Social Science and Public Administration from Florida A&M University (1991). Assistant Sheriff Gilmore is a graduate of the FBI National Academy, Session #214 (2003) and a graduate of Harvard University's John F. Kennedy School of Government State & Local Executive Program (2002). She successfully completed Florida Department of Law Enforcement Chief Executive Training in 2010.

On March 23, 2018, Assistant Sheriff Gilmore received her Doctorate of Strategic Leadership Foresight Degree from Regent University. Assistant Sheriff Gilmore's law enforcement career began at the Tallahassee Police Department on August 31, 1984. She retired from the Tallahassee Police Department after 25 years of service having served in numerous roles throughout the department and leadership.

On September 28, 2009, the Mayor of the City of Lake City swore in Police Chief Argatha Gilmore. Under her leadership, the Department renewed its status as an Accredited Law Enforcement Agency in Florida. On December 3, 2021, Assistant Sheriff Gilmore was sworn in as Leon County Sheriff's Office Assistant Sheriff over Law Enforcement Operations, becoming the first African American female to do so.

On July 24, 2023, Gilmore was assigned to her current position of Assistant Sheriff over Judicial, Detention, and Reentry.



Stephanie Jones
Executive Assistant

Stephanie Jones joined the Leon County Sheriff's Office in December 2016, as Executive Assistant to Sheriff Walt McNeil.

As a member of the executive staff, Jones maintains Sheriff McNeil's schedule and assists in planning appointments, agendas, board meetings, conferences, etc. She records minutes of official meetings for distribution. She oversees the reception and screening of phone calls and handles prioritizing all outgoing and incoming correspondence for Sheriff McNeil. Jones conducts research and prepares presentations and reports as assigned.

Prior to LCSO, Jones served as an Administrative Assistant with the Florida Department of Corrections from 2008-2016. She worked as an Executive Assistant for the Florida Department of Juvenile Justice from 2007-2008.

Jones received certification in word processing and office management from Thomas Area Vo-Technical College. She has held positions as an Accounting Control Clerk, Administrative Aide, Executive Assistant, Personal Secretary and Staff Assistant with several state agencies and city government.



Shonda Knight
Executive Director
Community & Media Relations

Shonda Knight is currently the Executive Director of Community and Media Relations (CMRU) for the Leon County Sheriff's Office.

The CMRU disseminates public safety information, as well as coordinates and promotes LCSO's outreach initiatives, creating and maintaining community partnerships. Under Knight's leadership, in 2019, their team was named Outstanding Unit of the Year by the Florida Crime Prevention Association as well as the 2019 Public Relations Programs Judges Award Winner by the Florida Public Relations Association (FPRA). The Unit was also awarded the top, statewide Community Relations Award from FPRA in 2018.

Prior to joining LCSO in March, 2017, Knight served as Executive Producer and Anchor for WCTV-TV in Tallahassee. Knight has more than 17 years of television newsroom experience. She oversaw many of the day to day operations of the news department and anchored The Good Morning Show, as well as Eyewitness News at Noon. Knight was the first African American to co-anchor the morning shows at WCTV.

Knight also served as an adjunct professor at Florida State University for eight years. She has former students now working in television markets across the country.

Knight is a Florida Associated Press award-winning journalist, and has served as VP of the Florida Associated Press Broadcasters. She currently serves on numerous community boards, including South City Foundation, First Commerce Credit Union and the North Florida Fair Association. She is also a member of the Florida Public Relations Association, the Network of Entrepreneurs and Business Advocates and Alpha Kappa Alpha Sorority, Incorporated.



James Pimentel
General Counsel and
Constitutional Policing Advisor

In 2017, James W. Pimentel was appointed by Sheriff Walt McNeil as the General Counsel and Constitutional Policing Advisor for the Leon County Sheriff's Office. As General Counsel, he provides legal assistance to the entire agency.

General Counsel Pimentel is a 1997 honors graduate of the University of Florida College of Law. From 1997 until 2004, Mr. Pimentel served as an Assistant State Attorney in the Fourth Judicial Circuit of Florida. He prosecuted criminals on all levels of offenses from misdemeanors through capital felonies. From 2005 until 2017, Mr. Pimentel served as General Counsel for the Clay County Sheriff's Office.

Mr. Pimentel earned his Bachelor in Science in Political Science, with Highest Honors, from Northeastern University in Boston. Upon graduation in 1988, Mr. Pimentel was commissioned as a Naval Officer on active duty from 1988 until 1994. Mr. Pimentel qualified as a Navy Surface Warfare Officer and served tours in USS El Paso (LKA-117) and USS Dale (CG-19). He served as Third Division Officer, Combat Information Center Officer, and Assistant Operations Department head during those tours of duty. After completing his active duty obligation, Mr. Pimentel entered the Naval Reserve and served in Mobile Inshore Undersea Warfare Unit 207. While serving in MIUW 207, Mr. Pimentel was recalled to active duty following the 9/11 terrorist attacks.

During his active and reserve military service, Mr. Pimentel was promoted to Lieutenant Commander and selected for promotion to Commander. Mr. Pimentel earned the Navy Commendation medal, four Navy Achievement Medals, two National Defense Service medals, the Global War on Terror Expeditionary and Service Medals, the Southwest Asia Service Medal, the Naval Reserve Medal with Mobilization "M" device, the NATO service medal, Expert Rifle and Pistol Medals, three sea service deployment ribbons, and two battle excellence awards.

Mr. Pimentel is an Eagle Scout, and the proud father of an Eagle Scout.



Benjamin Benedict
Assistant Sheriff
Law Enforcement

Benjamin Benedict grew up in Port Charlotte, Florida, and moved to Tallahassee in 1994 to attend Florida State University where he graduated with a B.S. in Criminology.

He has worked at the Leon County Sheriff's Office for 20 years. During that time, he has been assigned to Patrol, Field Training, Traffic (DUI, Motors, and Traffic Homicide), Financial Crimes, and Violent Crimes.

Benedict has supervised Patrol, Special Victims Unit, Internal Affairs, Special Operations, and is currently the Assistant Sheriff over Law Enforcement which consists of Uniform Patrol, Criminal Investigations Division, and the Real Time Crime Center.

Chief Benedict recently earned his M.S. in Criminology from Southern New Hampshire University as well as became a Certified Public Manager (CPM) through the Florida Center for Public Management at Florida State University. He holds certifications as a criminal justice general instructor, field training officer, and agency armorer.

Benedict was promoted to Assistant Sheriff of Law Enforcement in 2024.



COMMAND STAFF



Greg Gibson
Assistant Sheriff
Administration & Judicial

Executive Director Greg Gibson began his career in 1990 with the Tallahassee Police Department serving in patrol, school resource, and D.A.R.E.

In 1998, Gibson joined the Florida Department of Environmental Protection (DEP) Office of Inspector General. In 2003, Gibson was appointed Assistant Chief of the Florida Park Police with the DEP Division of Law Enforcement, later serving as assistant director and director of DEP DLE before taking a position as a lieutenant colonel with the Florida Fish and Wildlife Conservation Commission. At FWC, Gibson oversaw statewide intelligence, investigations, technology, fleet services, and the FWC academy.

Gibson was elected to several terms as chairman of the Joint Task Force Board for the Statewide Law Enforcement Radio System and served as the State Coordinating Officer during Florida's response to the 2010 Deepwater Horizon oil spill. Gibson has previously served as Chief of Law Enforcement for the Florida Department of Business and Professional Regulation Division of Alcoholic Beverages and Tobacco, Chief of Police for Tallahassee Community College, and Chief of Investigative Services for the Florida Department of Agriculture and Consumer Services Office of Agricultural Law Enforcement.

Gibson holds bachelor's and master's degrees from Florida State University and is a graduate of the University of Louisville Southern Police Institute and the Florida Criminal Justice Executive Institute Chief Executive Seminar.

Gibson served as Executive Director of the LCSO Research, Analysis, Planning, and Innovation Division and became Assistant Sheriff of Administration and Judicial in 2024.



Brice Google
Assistant Sheriff
Detention

Brice Google started his career at the Leon County Sheriff's Office in 1994 as a dispatcher. He was a member of the Sheriff's Office Reserve Unit for one year before transferring to Uniform Patrol in 1997. In 1999, he transferred to the School Resource Unit as a Resource Deputy.

In 2001, Google transferred to the Criminal Investigations Bureau where he worked as a Detective in the Vice Unit, Robbery Task Force, and Violent Crimes Unit. While in the Vice unit, he was recognized by the U.S. Attorney's Office, Northern District of Florida, for his role of working in an undercover capacity during a federal investigation. In 2006, Google investigated the very first hazing case that went to trial under a new Florida hazing law. This case was considered the first major test of one of the nation's toughest anti-hazing laws.

In 2008, he was promoted to Sergeant. Google supervised multiple units during his years as a Sergeant, to include Uniform Patrol, Property Crimes, the Vice Unit and Violent Crimes. He was promoted to Lieutenant in 2015 and supervised Uniform Patrol and Special Investigations. Google was promoted to Captain in 2018 and was a Division Commander over Uniform Patrol and Acting Chief over the Department of Administration and the Department of Patrol Support. In 2020, Google was promoted to Chief over the Department of Patrol & Investigations. In 2021, Google was transferred to Judicial Services as Chief and was promoted to Assistant Sheriff over Detention where he currently serves.

Google has been a member of the Leon County Sheriff's Office SWAT Team since August 2000. He is currently the SWAT Commander of the team.

Chief Google supports many national and local community organizations and charities. Chief Google is also an Executive Board member for Family Promise of the Big Bend, a Board member for Pace Center for Girls – Leon, and a member of the Leadership Tallahassee Board of Governors.



Grady Jordan
Assistant Sheriff
Business Services & Re-Entry

Chief Grady Jordan, Jr., CPM, was born and raised in Tallahassee, Florida and graduated from The Florida State University with a Bachelor of Science in Political Science. He holds a graduate certificate from the University of Virginia in Criminal Justice Education. Additionally, Chief Jordan is a graduate of the FBI National Academy 285th Session. He began his career in 1993 as a Corrections Officer at the Leon County Detention Facility. Chief Jordan has worked in Uniform Patrol, Narcotics Unit, Violent Crime Unit, Homeland Security/Intelligence Unit, and in Community and Media Relations. While serving as Chief, he has supervised the Division of Detention Administration, Judicial Services and Special Operations, as well as the Division of Business Services and Training.

Jordan was promoted to Assistant Sheriff of Business Services and Re-Entry in 2024.

Chief Jordan is the VP of the Florida Gang Investigators Association and East Coast VP for the National Alliance of Gang Investigators Associations. In 2008, Chief Jordan worked with the Office of the Attorney General to develop Florida's first Gang Control Strategy. While in the Homeland Security Unit, Chief Jordan traveled to Israel to observe and be trained in counter-terrorism mitigation methods implemented by the nation of Israel and the Israeli Defense Forces. He continues to be active in the Office of Domestic Security and the Regional Domestic Security Task Force.

Chief Jordan is a member of FBI National Academy Associates, the Capital Tiger Bay Club, International Association of Chiefs of Police, National Sheriff's Association, Florida Sheriffs Association, Leadership Tallahassee, Florida Sheriff's Association Commanders Academy, and FDLE Florida Leadership Academy. Chief Jordan has been married for 25 years to his wife, Monica Jordan and has one daughter, Madeline Grace Jordan, 20.

MISSION, VISION AND VALUES



Mission Statement

The mission of the Leon County Sheriff's Office is to safeguard the lives and property of the people we serve, to reduce the incidence and fear of crime, and to enhance public safety by working in partnership with our diverse community.

Vision

United in a spirit of teamwork, we are committed to being law enforcement's benchmark for excellence by providing World Class public safety and community services to the people of Leon County, while maintaining respect for individual rights and human dignity.



Values

Honesty & Integrity

The members of the Leon County Sheriff's Office will be truthful and trustworthy at all times, and in all places. Our commitment is to the highest level of standards as measured by the policing profession, the Law Enforcement Canon of Ethics, and standing up for one's belief.

Accountability

Each member will be responsible for his or her actions, not only to our fellow members, but to the community we serve. The community is our customer and we will strive to meet their expectations for quality service.

Teamwork

We are committed to the spirit of cooperation and will maintain our partnership with the community. We will never knowingly let a member of our team fail.

Trust & Respect

Our actions serve to enhance the public's trust and respect for the Sheriff's Office. We will strive to safeguard that trust and pledge to protect the rights of all citizens we serve.

Commitment to Excellence

We are dedicated to achieving the vision, mission, and goals of this Office. We will always strive to do our best and continuously improve to achieve our goals.



STRATEGIC GOALS

GOAL 1: BUILDING TRUST & LEGITIMACY

- Increase public trust ratings by 15%.
- Increase employee engagement in problem solving and process improvement efforts by 50%.
- Increase the number of employment applications received from minorities by 25%.
- Increase the number of Citizen Advisory Council members by at least 6.

GOAL 2: POLICY AND OVERSIGHT

- Attain national accreditation status awarded through the Commission on Accreditation for Law Enforcement Agencies (CALEA) and the American Correctional Association (ACA).
- Reduce the average number of correctional officer vacancies by 50%.
- Reduce future occurrences of targeted sustained internal affairs violations by 15%.
- Increase revenue from grant applications by 30%.
- Staff the Aviation Division to support 24-hour operations.

GOAL 3: TECHNOLOGY AND SOCIAL MEDIA

- Increase the number of digital newsletter subscribers by 30%.
- Increase the number of LCSO Connect mobile application downloads by 15% on all platforms.
- Increase the number of reports submitted via the Citizen Online Crime Reporting System by 15%.
- Update existing Detention Facility cameras and increase usage by 10%

GOAL 4: COMMUNITY POLICING & CRIME REDUCTION

- Reduce the overall crime rate by 15%.
- Reduce the violent crime rate by 15%.
- Reduce the number of homicides by 35%.
- Increase participation in the Back on Track Program by 15%.
- Increase the number of referrals to LCSO Youth and Young Adult Service Programs by 15%.

GOAL 5: TRAINING AND EDUCATION

- Increase the number of hosted training offerings by 50%.
- Increase specialized training exposure by 25%.
- 100% of employees have a career path plan in their performance management file.
- Increase the number of online, on-demand training offerings available to staff by 50%.
- Increase the number of certified in-house instructors by 10%.

Visit www.leoncountysos.com for the full
2022 - 2024 Strategic Plan or use the QR code below.



GOAL 6: OFFICER SAFETY AND WELLNESS

- Develop and implement a Critical Incident Response Team (CIRT).
- Provide three new behavioral health resources or providers for member use.
- Reduce the number of workers compensation claims by 15%.
- Reduce the number of at-fault-on-duty traffic crashes by 15%.
- Host two annual wellness fairs for members and their families.

GOAL 7: IMPROVE DETENTION SERVICES

- Add at least 30 new faith-based partners to the Worship With Me program.
- Convert eleven officer stations to a direct/in-direct supervision model.
- Increase the number of partner providers at the RISE Center by 20%.
- Reduce overall recidivism rate by 10%.
- Recidivism rate for individuals participating in Reentry programs is 60% less than the recidivism rate for those not participating in Reentry programs.





BUDGET PROCESS

The Leon County Sheriff's Office creates and presents an annual budget to support the Sheriff's critical operations and statutory responsibilities. The budget cycle follows the fiscal year, October 1 through September 30. To support this yearly process, the Chief Financial Officer, Director of Finance and Accounting, and other members of Finance meet with the Sheriff and Executive Staff in early October to identify agency priorities for the next fiscal year. This includes known replacement needs, staffing concerns, and any new programs.

In January, all agency divisions submit budget requests in more detail for specific needs such as staff, new or replacement equipment, anticipated cost increases, capital/asset items, and operational increases. For 30 days, the Finance Division supports supervisors in reviewing historical spending and drafting new requests based on their unit's specific operational needs.

The requests from the various divisions are compiled, and the Sheriff and Executive Staff review all budget requests, operational increases, and costs for new initiatives. Each request is reviewed and prioritized, balancing agency needs and available funding to create a reasonable and supportable proposed budget. Priority is given to requests for resources that support LCSO's strategic plan.

In March, senior management continues to finalize requests and significant projects, and the Budget Analyst balances operational increases with new

requests. In April, the finalized costs are compiled into the comprehensive proposed budget and presented to the Leon County Board of County Commissioners.

The Leon County Board of County Commissioners will hold budget workshops on the following dates* for the FY24/25 budget:

- Preliminary Budget Workshop – April 23, 2024
- First Budget Workshop – June 18, 2024
- Second Budget Workshop (if needed) – July 9, 2024
- First Public Hearing on Tentative Millage Rate and Budgets – September 17, 2024
- Second Public Hearing on Final Millage Rate and Final Budgets – September 24, 2024

*Please note these dates are subject to change. For the most current information, visit <https://cms.leoncountyfl.gov/Government/Commission-Meetings/Upcoming-Meeting-Information>.

Following the initial budget workshops, the Commissioners will vote on the County budget, which includes the Sheriff's Office budget, during two public hearings listed above. The new budget goes into effect at the beginning of the fiscal year, October 1st, and the process begins again for the next year.

Throughout the fiscal year, if a modification to the approved budget is needed, the Sheriff submits

a proposed budget amendment to the Board of County Commissioners for review and vote at the next scheduled Board meeting. Upon approval, the amended budget will be reflected in the Sheriff's next monthly budget draw. For more information about the budgeting process, see Section 30.49, Florida Statutes.

BUDGET DEVELOPMENT CALENDAR FISCAL YEAR 2025

October - December	January - March	April - June	July - September
<p>October 1 New fiscal year begins</p> <p>October 1 - November 30 LCSO identifies priorities/projects</p> <p>December 1 - December 31 Agency members notified of priorities</p>	<p>January Divisions draft and submit requests Internal budget workshops and ongoing training are conducted</p> <p>Draft County matrix requests</p> <p>Submit Matrix request to Leon County Office of Management & Budget (OMB)</p> <p>Unit requests are due to Division of Finance</p> <p>Requests are compiled for Sheriff and Executive Staff review</p> <p>February Priorities, projects, and requests are submitted to Executive Staff</p> <p>Executive Staff review all priorities/projects/requests</p> <p>March Personnel rates, such as health and life insurance, as well as statutory retirement contribution rates, are aggregated and adjusted</p> <p>Internal service rates assessed by the Board of County Commissioners, such as vehicle insurance; workers compensation; and communications are aggregated and adjusted</p> <p>Tentative proposed budget is created</p>	<p>April 1 - April 5 Costs are re-evaluated and balanced Final proposed budget is reviewed/ approved</p> <p>April 10 - April 14 Annual Proposed Budget Report is created</p> <p>April 23 Preliminary budget workshop</p> <p>June 18 First budget workshop</p>	<p>July 9 Second Budget Workshop (if necessary)</p> <p>July 17 BOCC - 1st public hearing on adoption of tentative budget</p> <p>September 24 BOCC - 2nd public hearing on adoption of tentative budget</p> <p>September 27 Submit adopted budget resolutions to constitutional officers</p>



BUDGET INFORMATION

Basis of Budgeting for all Funds

The budget document is organized according to functional categories as defined by Section 30.49, Florida Statutes. These categories are identified as Law Enforcement, Detention, and Judicial. The School Resource and HOST programs, which are funded in part by contractual commissions and a special appropriation, respectively, have been presented separately. The process begins with unit supervisors submitting individual requests which are then placed in their appropriate functional category.

Within the appropriate fund and functional category, expenditures are further itemized into Personnel Services, Operating Expenses, Capital Outlay, Debit Services, Grants and Aids, Other Uses, and Contingencies. This budget presentation aligns with the Uniform Accounting System Manual which is prescribed by the Department of Financial Services.

The Sheriff's budget is submitted by May 1st to the Board of County Commissioners. Budget workshops are held between April and July, and the Board of County Commissioners adopts proposed millage rates in September, based on the tentative spending plan and assessed taxable values provided by the Property Appraiser. The timeline for preparing and approving County budgets is prescribed by Florida Statute.

Two public hearings are held in September to allow for citizen input on the County-wide budget including the Sheriff's budget. Following a legal notice summarizing the proposed plan and tax rates, the County-wide budget is adopted at the second public hearing in September. The adopted budget commences October 1.

The basis of budgeting for the Governmental Funds is on the modified accrual basis, which is consistent with the basis of accounting used to report the Governmental Funds in the audited financial statements of the Leon County Sheriff's Office. Under the modified accrual basis, revenues are recognized when they are received in cash or when they are considered both measurable and available and as such, are susceptible to accrual. Expenditures are recorded when the liability is incurred and/or will be paid from expendable available financial resources.

Leon County Sheriff's Office Long-Term Financial Policies

Investments - The investment strategy of the Sheriff is based on maintaining 24-hour liquidity. All Sheriff funds are held in local banks or short term investment instruments. The primary objectives of all investment activities for the Sheriff are safety of principal, maintenance of adequate liquidity, and return on investment.

Purchasing Policy - It is the Sheriff's policy to purchase only those goods and services needed to serve the community. His focus is on fair and open competition, obtaining the goods and services that will meet needs, and best value. The Sheriff is working to establish agency contracts to leverage volume spend. Agency purchases of goods with a value equal to or greater than \$1,000 are considered assets and capitalized pursuant to Florida Statute 274.02. All other purchases are expensed.

Revenue Policy - Per Chapter 30.51, Florida Statutes, all fees, commissions, or other funds collected by the Sheriff for services rendered or performed by his or her office shall be remitted monthly to the county.

Expense Policy - Expenditures are recorded when related fund liability is incurred. Purchase orders for goods or services that have been budgeted and will be received during the fiscal year are encumbered and recorded as budgeted expenditures in the year of receipt. All other payments for goods and services are considered direct expense items, usually paid monthly or accrued at year end according to the modified accrual basis of accounting.

Projected Changes in Fund Balance

Fund balance allocations (residual non-appropriated liquid assets resulting from prior years' operations) are budgeted and included as revenue on a budgetary basis but are eliminated on a GAAP basis for financial reporting. General Operating revenues in excess of expenditures are remitted back to the Board of County Commissioners no later than October 31, as per Section 30.50, Florida Statutes. Therefore, the General Operating Fund does not report any fund balance.



BUDGET INFORMATION

Current Debt Obligations

The Leon County Sheriff's Office does not issue debt and will not report any debt obligation for the 2025 fiscal year. However, the Sheriff is engaged in several multi-year lease agreements that create a right-of-use asset and a corresponding lease liability, which are reported in the Leon County government-wide financial statements. The largest contract is the AXON agreement, a multi-year law enforcement and detention equipment lease, including Tasers, body-worn cameras, and ancillary software packages. Additionally, the Sheriff has emphasized the importance of replacing and restoring the agency's fleet. For the fiscal year 2025 budget, \$1.6 million has been requested to procure new agency vehicles to replace aging and depreciating models. The Leon County Sheriff's Office will determine the most fiscally responsible means of acquiring the vehicles, which may be an outright purchase or a lease option.

Long-Range Financial Plans

The Sheriff's Office has adopted a Strategic Plan that is evaluated and updated throughout the year. The agency holds an annual Strategic Planning Meeting where both long term and short term goals are identified. These goals serve as the foundation of the annual budget. There are several long term goals that the Sheriff's Office is focused on in the 2025 fiscal year.

The Sheriff's main objective is to provide public safety to the citizens of Leon County. The priority is to work with the community and all Law Enforcement partners to reduce; solve and prevent crime to help keep Leon County safe, healthy, and vibrant. We, as an agency, will continue to evaluate population growth, crime rates and statistics, technology advancements, staffing levels, and equipment needs in an effort to provide the citizens a safe community.

The Detention Facility's priority is to improve the environment and operational efficiency, focus on facility infrastructure, staff development, and the needs of the inmates. Reentry programs have been heavily emphasized to help reduce the number of repeat offenders within our community. These initiatives will have a significant impact on future budgets as safety is always a high priority.

In accordance with Chapter 30.49(d) Florida Statutes, the Sheriff shall submit to the Board of County Commissioners for consideration and inclusion in the County budget, as deemed appropriate by the county, requests for construction, repair, or capital improvement of county buildings operated or occupied by the Sheriff. The Sheriff's Capital Improvement Plan (CIP) is an essential planning tool used to identify and schedule capital improvements over an extended period of years. Capital improvement budget proposals for the 2024-2025 fiscal year were approximately \$1,076,000. Some of the capital improvement projects included in this amount are \$100,000 for repairs to the Fleet building roof, \$215,000 for a steel building for evidentiary vehicles, and \$150,000 to remodel/upgrade two direct observations rooms at the Administration building.

Replacement Plans

In an attempt to better predict and manage our long term financial needs, the LCSO will be continuing to implement several replacement schedules in FY 2025. These replacement schedules will allow us to stagger the expense of replacing expensive equipment across multiple years and will help control the cost of maintenance on aging equipment. Some of these long term replacement schedules are as follows:

RECENT EXPENDITURES AND FIVE-YEAR FORECAST

Capital Outlay	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Vehicles (Lease/Purchase)	\$ 1,719,803	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000
SWAT Equipment Replacement	51,750	51,750	51,750	51,750	51,750	51,750
Desktop/Laptop/Server Replacement	279,000	279,000	279,000	279,000	279,000	279,000
AED Replacement	28,750	27,234	28,750	28,750	28,750	28,750
Detention Equipment	28,000	28,000	28,000	28,000	28,000	28,000
Capital Outlay Total	\$ 2,062,662	\$ 2,154,897	\$ 2,208,039	\$ 2,262,775	\$ 2,319,153	\$ 2,319,153

Vehicles

The Sheriff's Office fleet currently consists of over 575 incoming and outgoing vehicles. The replacement program, monitored by our Fleet Information Management System (FasterWeb), identifies which vehicles are to be replaced based on age, mileage, and dollars spent thresholds. Based on industry standards and best practices, vehicles in law enforcement service typically have a useful life of 4-6 years depending on environment, engine hours, mileage, and associated maintenance costs. The average age of the agency's fleet at the end of FY 2022 will be three years, which is a remarkable accomplishment. From 2014 to 2016, the agency only purchased five vehicles. From 2017-2022, 350 vehicles have been replaced. Discerned from utilization studies, fleet rightsizing, and vehicle rightsizing, the Sheriff aims to reduce the rolling fleet to well below 500 vehicles.



BUDGET INFORMATION

Impact of Capital on Other Operating Expenditures: The Coming EVolution

In 2023, the Agency acquired three Tesla Model 3s, combined with Beam EV ARC Solar Charging Stations, to enable the collection of data to estimate the kilowatt hours (kWh) required to power the entire Sheriff's Office fleet should it become all electric. We will continue to evaluate the benefits and feasibility of alternative fuel sources.

The following schedule summarizes fleet budget appropriations based on revised replacement strategies:

Note: Forecasted amounts do not take into account changes in economic conditions or price volatility.

	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>
Vehicle (Lease/Purchase)	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000
Fuel	996,007	1,025,887	1,056,664	1,088,364	1,121,014
Repair & Maintenance	877,748	1,097,185	1,371,481	1,714,351	2,142,939
Total	\$ 3,473,755	\$ 3,723,072	\$ 4,028,145	\$ 4,402,715	\$ 4,863,953

Personnel Services

The Leon County Sheriff's Office (LCSO) believes that competitive salaries are necessary to successfully recruit and retain qualified individuals committed to serving our great community. In 2023, LCSO entered into a collective bargaining agreement with the Police Benevolent Association (PBA) for sworn agency members with the rank of deputy, sergeant, and lieutenant. A step compensation plan was implemented as part of the agreement, establishing a base salary for each position with annual increases "steps" based on years of service in that position. For 2025, the rank of deputy will have a base salary of \$60,000. This step plan was gradually rolled out in two phases across the 2024 and 2025 fiscal years, with the 2025 step salary amounts increasing from 10% to 20% over the 2024 amounts. The increase in personnel services costs of \$9.1 million for the FY 2025 budget is due to the second phase of implementing the step plan. Also lending to the 2025 increase is a 3% cost of living raise for civilian staff whom the Sheriff's Office has employed for a period of one year or greater as of October 1, 2024. Finally, on-call pay, which is budgeted as Regular Salaries and Wages, has increased for the 2025 fiscal year. On-call pay is wages paid to agency members who are required to be in an on-call status as a portion of their primary job duties, and was paid at a rate of one hour of compensable time (two for weekends and holidays). The collective bargaining agreement has modified this payment to \$30 per workday (\$48 if it is the member's regular day off or holiday).

Funded Positions

For the 2025 budget year, a reconciliation of full-time equivalents (FTEs) was conducted to determine that 720.5 FTEs are required to fully staff the Leon County Sheriff's Office Departments of Law Enforcement, Detention, and Judicial Services. While one additional HOST deputy is being requested for the 2025 fiscal year, it will replace an existing position. Thus, the Leon County Sheriff's Office will not be requesting additional positions in the fiscal year 2025 budget request.

Repair and Maintenance - Equipment

Repair and Maintenance Services increased approximately \$183,000 due to increases for parts and labor to maintain and repair vehicles (\$165,000) and aircraft (\$70,000). Security agreements of approximately \$60,000 formerly budgeted to this category are currently budgeted in contractual services.

Contractual Services

Contractual services increased approximately \$319,000. The primary reason was changing the budgeting category of the AXON contract. AXON is a multi-year lease of law enforcement and detention equipment, including new tasers obtained as part of our strategic equipment replacement plan. Increases in the areas such as the planned detention camera maintenance contract (\$155,000) and inmate food services (\$57,000) were offset by an expected decrease in inmate medical services. Additional increases for the 2025 fiscal year included software licensing for law enforcement activities.

Operating Supplies

Operating supplies increased approximately \$500,000. The increase is attributable to the required replacement of expiring body armor (\$331,000), the purchase of new firearms (\$99,000), and increases in the cost of aviation fuel (\$40,000).

Communications

Every budget year, the County prepares the total costs of the internal services charged to each Constitutional office, one of which is communications. The communications assessment consists of two costs: phone system charges, and COMNET, which installs and maintains the County's mission-critical IT system. Communication charges increased by \$171,000 due to the increased usage fee allocation associated with supporting the County's communications infrastructure.

Insurance

Insurance increased by \$121,000 due to premium increases to the Agency's vehicle (\$44,000) and professional liability premiums (\$74,000). These increases are consistent with industry and economic conditions, in which Florida insurance rates were affected by severe weather events and soaring costs of auto parts.



BUDGET CERTIFICATE

Leon County Sheriff's Office Budget Certificate

As required by Section 30.49(2)(A), Florida Statutes, I respectfully submit to you the following budget for the operation of the Leon County Sheriff's Office for the fiscal year beginning October 1, 2024 and ending September 30, 2025.

	Law Enforcement	Detention	Judicial	School Resource	Total
Personnel Services	\$ 45,145,582	\$ 35,592,426	\$ 5,186,009	\$ 3,673,114	\$ 89,597,131
Operating Expenditures	11,326,495	11,885,784	185,541	228,708	23,626,528
Capital Outlay	2,046,127	37,000	-	-	2,083,127
Grants and Aids	50,000	-	-	-	50,000
Budgeted Contingency	75,000	75,000	-	-	150,000
Subtotal:	<u>\$ 58,643,204</u>	<u>\$ 47,590,210</u>	<u>\$ 5,371,550</u>	<u>\$ 3,901,822</u>	<u>\$ 115,506,786</u>
Less: LCS Contractual Contributions	\$ -	-	-	(1,934,011)	(1,934,011)
Total FY 2025 Proposed Budget	<u>\$ 58,643,204</u>	<u>\$ 47,590,210</u>	<u>\$ 5,371,550</u>	<u>\$ 1,967,811</u>	<u>\$ 113,572,775</u>

These expenditures are reasonable and necessary for the proper, efficient operation of the Leon County Sheriff's Office.

Respectfully submitted,



Walt McNeil
Sheriff of Leon County

STATE OF FLORIDA, COUNTY OF LEON the following instrument was acknowledged before me this 24 day of April, 2024, by Walt McNeil, who is personally known to me.


Notary Public, State of Florida



ACCOUNTING CONCEPTS & FUND STRUCTURE

The Leon County Sheriff's Office uses fund, organizational code, and account code to identify where to charge expenses and reflect incoming revenue. Each of these are described below. The combination of fund, organizational code, and account code identifies which sub-agency (fund) the charge belongs to, which unit (org code) of that sub-agency incurred the charge, and the type of charge (account code).

The accounts of the Sheriff's Office are organized on the basis of funds and account groups; each group is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues, and expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds, based upon the purpose for which they are to be spent and the means by which the spending activities are controlled. The purpose of the Sheriff's various funds and account groups are as follows:

Government Fund Types:

General Fund - The accounts of the Sheriff's Office are organized on the basis of funds and account groups; each group is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues, and expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds, based upon the purpose for which they are to be spent and the means by which the spending activities are controlled. The purpose of the Sheriff's various funds and account groups are as follows:

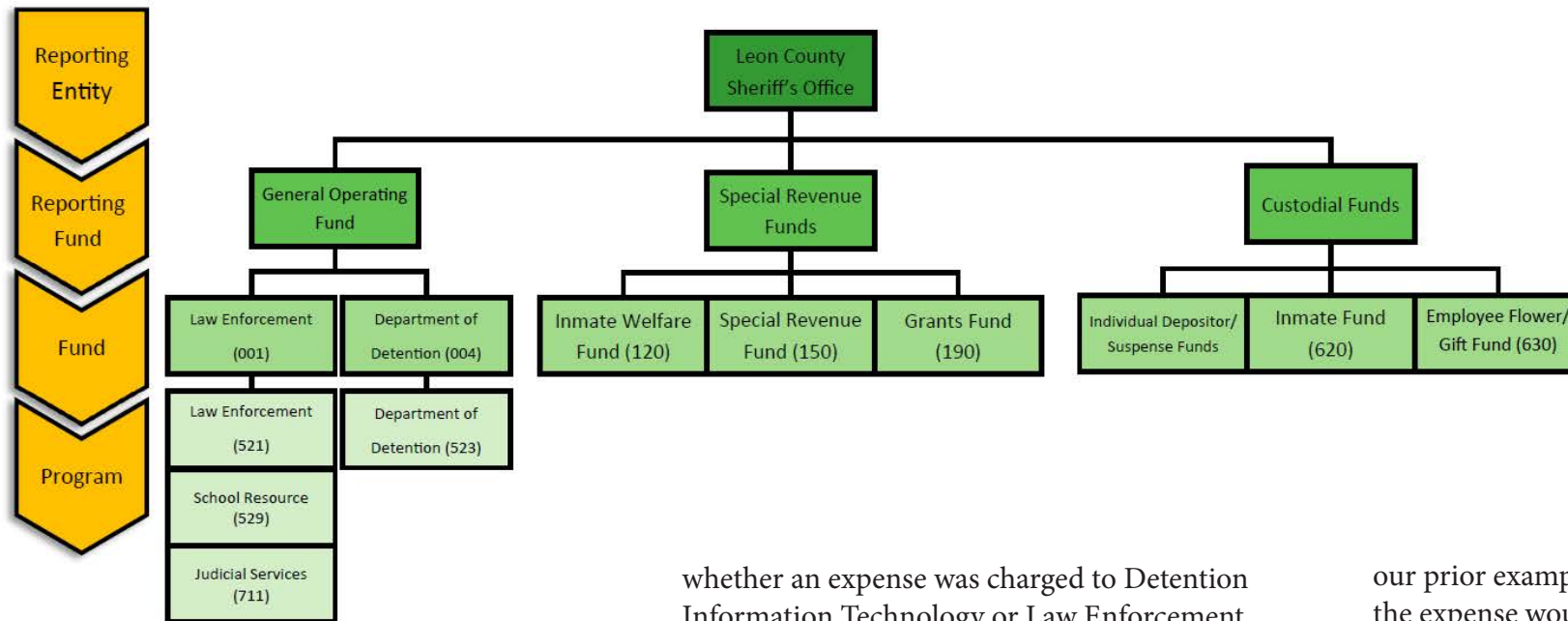
Special Revenue Funds - To account for various law enforcement grants and the proceeds of specific revenue sources that are legally restricted to expenditures for specific law enforcement purposes.

Custodial Fund Types:

Trust and Agency Funds - These funds are used to account for assets held by the Sheriff as an agent, including prisoner housing, work release, and warrant fees, which are remitted to other governmental agencies, restitution, forfeitures and other collections which are remitted to third parties, employee contributions to be used for designated purposes and prisoner deposits which are expended on their personal effects. These are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Inmate Welfare Fund - To account for the operations related to various rehabilitative programs and other expenditures for the benefit of the inmate population.

The following chart depicts the relationship between the various funds of the Leon County Sheriff's Office.



Organizational Code:

Leon County Sheriff's Office uses Organizational Codes to further identify each unit within the agency with budgeting and financial responsibility. For example, if an expense related to law enforcement activities, such as printers for deputy vehicles, should be charged to Information Technology, the Fund would be 001 and the Org Code would be 150. While most operational units only fall under one Fund, some administrative units make purchases for multiple funds. In the prior example using the Organizational Code 150, combined with the fund listed above, differentiates

whether an expense was charged to Detention Information Technology or Law Enforcement Information Technology.

Org Code Examples:

150 IT
210 Uniform Patrol
450 Detention Operations

Account Code:

Leon County Sheriff's Office uses Account Codes outlined in the State of Florida Uniform Accounting System Manual to maintain a standard for recording and reporting financial information. Revenue accounts begin with the number 3, and expense accounts begin with the number 5. For example, in

our prior example of printers for deputy vehicles, the expense would be considered Data Processing Supplies, Account Code 55270. If an expense should be charged to Regular Salary, the account code would be 51200. If the charge is related to Office Supplies, the account code is 55100. This account code, in combination with the fund and org code listed above, would indicate whether an expense was charged to Detention Information Technology- Regular Salary or Detention Information Technology - Office Supplies.

Account Code Examples:

369900 Miscellaneous Revenue
51200 Regular Salary
55100 Office Supplies



ACCOUNTING CONCEPTS & FUND STRUCTURE

Program Code:

Leon County Sheriff's Office uses Program Codes as an essential segment in the accounting string to aid in creating a standard reporting structure for classifying expense activity according to the intended purpose. Four unique program codes have been established, one for each major program within the Sheriff's Office organization structure: Law Enforcement (521), Detention (523), School Resource (529), and Judicial Services (711). A major initiative of the Division of Finance is the consolidation of general fund codes 001 and 004, where the program code will serve as the standard classification according to each major program. Thus, the program code may appear to be redundant when used in tandem with the fund code, in the interim, as shown below.

Examples:

Fund	Org Code	Account	Program
001	150	51200	521
Law Enforcement	Information Technology	Regular Salary	Law Enforcement
004	150	55100	523
Detention	Information Technology	Office Supplies	Detention
001	555	55510	711
Law Enforcement	Judicial Services	Training & Education	Judicial Services







SUMMARY OF REVENUES AND EXPENDITURES

REVENUE SOURCES

Leon County Board of County Commissioner

The Leon County Board of County Commissioner funds 98% of the Sheriff's Office annual budget via the Fine and Forfeiture fund. The Sheriff requests 1/12 of the total annual budget for each month except January which is a 2/12 draw and September which does not net a draw.

Leon County School Board

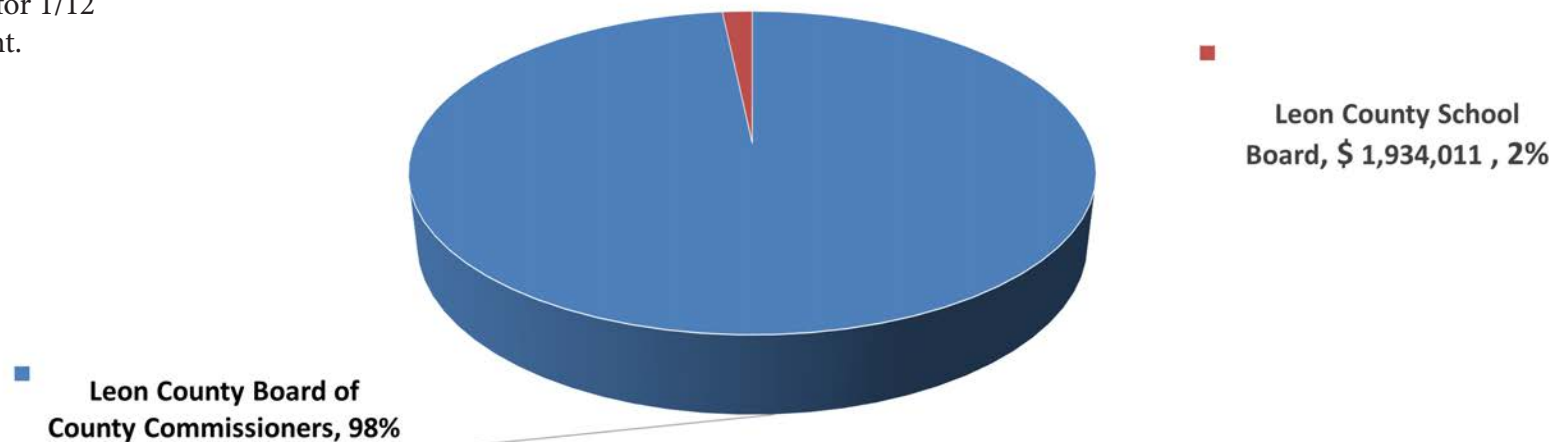
The Leon County School Board funds 2% of the Sheriff's total budget. The Leon County School Board funds half of all the costs for the School Resource Deputy Program, which includes 27 full-time equivalents. Leon County Sheriff's Office invoices the Leon County School Board at the end of each month for 1/12 of the total agreed upon contract amount.

Summary of Revenues and Expenditures

	Revenues		
	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Proposed</u>
Leon County Board of County Commissioners	\$ 94,752,056	\$ 103,600,165	\$ 113,572,775
Leon County School Board	1,621,387	1,746,981	1,934,011
Other Miscellaneous Revenues	956,913		
Total Revenue	\$ 97,330,356	\$ 105,347,146	\$ 115,506,786

	Expenditures		
	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Proposed</u>
Personnel Services	\$ 71,945,614	\$ 80,447,212	\$ 89,597,131
Operating Expenditures	18,940,904	22,421,772	23,626,528
Capital Outlay	2,945,708	2,228,162	2,083,127
Grants and Other Aids	-	-	50,000
Interfund Transfers	3,498,131	-	-
Budgeted Reserves	-	250,000	150,000
Total Expenditures	\$ 97,330,356	\$ 105,347,146	\$ 115,506,786

FY 2024 Proposed Budget Revenue Sources



Expenditure Object Code Summary:

Personnel Services

Personnel costs include salary, salary additives and incentives, health and life insurance, retirement, workers compensation, unemployment compensation and overtime pay.

Operating Expenditures

This fund category covers the day to day operations of the Leon County Sheriff's Office. It includes, but is not limited to, software, utilities, office supplies, uniforms, repair and maintenance of our facility and equipment, and any new small equipment purchases that have a per item value of less than \$1,000.

Capital Outlay

Capital funds are used to pay for equipment that has a per unit purchase price of greater than \$1,000.

Grants/Aids

Grants and Aids include all grants, subsidies, and contributions to other government entities/reporting units and private organizations.

Other Uses

Other Uses includes intragovernmental transfers, which is all monies exchanged within the same governmental entity (Leon County as a whole).

Budgeted Contingency

Budgeted Contingency includes amounts which cover unplanned, unavoidable spending and pools the risks of each department. This allows the government to eliminate excess padding while still providing sufficient confidence that the organization will be able to cover unplanned, unavoidable expenditures. According to Section 30.49, Florida Statutes, the reserve for contingencies in the budget of a sheriff shall be governed by the same provisions governing the amount and use of the reserve for contingencies appropriated in the county budget, except that the reserve for contingency in the budget of the sheriff shall be appropriated upon written request of the sheriff.





MAJOR AND KEY REVENUE SOURCES

Leon County Board of County Commissioners

Appropriated Funds:

The Leon County Board of County Commissioners reviews, approves, and funds via budget draw 98% of the Sheriff's annual budget to include Personnel, Operating, and Capital Expenditures. The Leon County School Board contributes the remaining 2% which provides 50% of the School Resource Deputy Program which is described in greater detail below.

Special Appropriation

The Leon County Board of County Commissioners provides as a special appropriation funding to support the Homeless Outreach Street Team (HOST).

Homeless Outreach Street Team (HOST)

The Leon County Sheriff's Office recognizes that a significant population of homeless persons resides within its jurisdiction. To address homelessness in Leon County, Leon County Sheriff's Office utilizes the Homeless Outreach Street Team to help deputies identify the underlying issues of homelessness, develop community partnerships to assist homeless individuals gain access to resources, and ultimately decrease the reactive law enforcement response by implementing proactive community policing strategies. Deputies assigned to the Homeless Outreach Street Team will understand their duties and responsibilities to effectively triage individual situations and provide services that will ultimately reduce homelessness in the community.

Council on the Status of Men and Boys (CSMB)

The Council on the Status of Men and Boys (CSMB) is a joint initiative by the City of Tallahassee, Leon County Board of County Commissioners, Leon County School Board, and the Sheriff. CSMB is advised by a body of culturally-appropriate community members who are committed to preserving life by preventing homicides and non-fatal shootings in Leon County. By providing support and services to the men and boys who are most at risk, and by addressing the underlying causes of violence, CSMB strives to improve the overall quality of life for the individuals and neighborhoods impacted by violent crime. In addition to contributions from funding partners, CSMB also receives grant funding through the Office of Justice's Community Based Violence Intervention and Prevention Initiative.

Critical Incident Response

In the event of a natural disaster or extraordinary event, agency expenditures directly related to the emergency response efforts of such an event may be eligible for reimbursement upon the Sheriff's request and the Leon County Board of County Commissioners approval.

Leon County School Board:

For the 2025 fiscal year, the Leon County Sheriff's Office (LCSO) agreed to designate 27 sworn members to the School Resource Department (SRD). The SRD consists of one lieutenant, three sergeants, and 23 full time deputies to provide security and a law enforcement presence on designated school campuses within Leon County. Funding for the SRD is shared equally by the Leon County Board of County Commissioners (via appropriated funds draw) and by the Leon County School Board (via contract). Each year, a contractual agreement outlining the costs is signed into effect by the Sheriff of Leon County and the Superintendent of Leon County Schools. The detail budget for the School Resource program is included in this budget presentation.

Miscellaneous Revenue:

Includes contractual reimbursements for providing security and services to other agencies including, but not limited to: Florida State University, DEA, US Marshals, HIDTA, and the IRS. The sale of agency assets or scrap as well as any insurances settlements or proceeds are also recorded as miscellaneous revenues. Historically all combined miscellaneous revenues received during the course of the year make up less than 1% of the Sheriff's year end budget.

Grants

Back on Track - State grant from the Department of Juvenile Justice that provides funding to be used for the “back on track” program which provides prevention and intervention services to at-risk youth.

Body-worn Camera (BWC) - Federal grant from the Bureau of Justice Assistance to expand the LCSO’s body-worn cameras program to staff working in the Leon County Detention Center’s booking area.

Collaborative Apalachee Center/Leon County Sheriff’s Office Mobile program (CALM) - State funding that provides three mobile response teams comprised of a deputy and a licensed mental health clinician or masters-level counselor. The teams provide on-demand crisis intervention services in any setting in which a behavioral health crisis is occurring, including homes, schools, shelters and emergency rooms.

Community-Based Violence Intervention and Prevention Initiative (CVIPI) - Federal grant from the Office of Justice Program to support its Community-Based Violence Intervention and Prevention Initiative. Funding will support a portion of the Council on the Status of Men and Boys (CSMB) initiative to identify and address conditions, dynamics, and core issues that contribute to the cycle of violence in Leon County’s high-risk communities as well as aiming to disrupt and eliminate the opportunities and conditions that lead those at-risk to resort to violence.

Law Enforcement Agency De-Escalation - Federal grant from the Office of Community Oriented Policing Services to work with research partners at the Florida State University and the Florida Sheriffs Association to analyze collected data and compose scholarly research publications related to de-escalation. LCSO will also use the research in combination with pre-existing de-escalation, duty to intervene, and implicit bias training programs to identify best practices and compose a comprehensive de-escalation training program.

Homeland Security Grant Program (HSGP) - Federal grant from the Department of Homeland Security issued via the State of Florida Department of Emergency Management. Current funds are being used to purchase a bomb suit and self-contained breathing apparatus (SCBA) equipment for regional SWAT teams, and to fund a Fusion Analyst position for our Real Time Crime Center.

Edward Byrne Memorial Justice Assistance Grant (JAG) - Federal and State Justice Assistance Grants; current funds are being used to fund mobile digital message boards and to purchase updated equipment for our specialty teams.

Law Enforcement Mental Health and Wellness Act (LEMHWA) - Federal grant from the Office of Community Oriented Policing Services to provide access to mental health and wellness services for law enforcement officers through the implementation of peer support, training, family resources, suicide prevention, and other promising practices for wellness programs.



MAJOR AND KEY REVENUE SOURCES

Securus - Private grant from our inmate phone service provider, which funds a full-time position in Detention.

State Criminal Alien Assistance Program (SCAAP) - Federal funds provided to agencies that incurred expenses related to incarcerating undocumented criminal aliens with at least one felony or two misdemeanor convictions. Funds are generally used for training for our Correctional Officers, but can be used for other improvements for the Detention Facility and its staff.

Smart Reentry - Expanding Collaborative Efforts in the Community for More Successful Reentry (Smart Reentry) - Federal grant from the Bureau of Justice Assistance to plan, implement and expand effective reentry programming encompassing pre- and post-release efforts to reduce recidivism by providing evidence-based services that improve employment, housing, and transportation success for individuals reentering the community following incarceration. The project will enhance and expand the partnership between LCSO and several reentry-focused community-based partners, strengthening reentry efforts in the community.

Victims of Crime Act (VOCA) - Federal funding to support the Victims of Crime Act; current funds are being used to fund one of our three Victim Advocate positions.







LAW ENFORCEMENT REVENUE & EXPENDITURES

Law Enforcement - 521	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budget	Change: FY24- FY25 (\$)	Change: FY24- FY25 (%)
Personnel Services					
Executive Salaries	99,114	207,730	119,705	(88,025)	
Regular Salaries and Wages	22,099,209	24,173,135	28,009,531	3,836,396	
Other Salaries and Wages	20,319	22,419	48,928	26,509	
Overtime	1,110,055	986,003	861,003	(125,000)	
Special Pay	172,925	189,642	211,019	21,377	
FICA Taxes	1,715,142	2,004,569	2,254,911	250,342	
Retirement Contributions	5,624,658	7,273,505	8,082,998	809,493	
Life and Health Insurance	4,174,208	5,397,734	5,002,917	(394,817)	
Workers' Compensation	511,425	521,797	544,570	22,773	
Unemployment Compensation	13,098	10,000	10,000	0	
Personnel Services	35,540,153	40,786,534	45,145,582	4,359,048	10.7%

Law Enforcement - 521

Operating Expenditure/Expenses

Professional Services	70,658	97,300	118,425	21,125	
Contractual Services	368,851	1,801,666	2,307,673	506,007	
Investigations	43,121	86,852	81,852	(5,000)	
Travel and Per Diem	184,043	240,996	240,001	(995)	
Communication Services	824,189	884,145	1,055,045	170,900	
Freight & Postage Services	18,599	22,090	22,090	0	
Utility Services	3,033	9,000	7,500	(1,500)	
Rentals and Leases	302,344	1,622,191	1,612,668	(9,523)	
Insurance	577,826	687,608	781,263	93,655	
Repair and Maintenance Services	2,391,144	1,543,146	1,789,716	246,570	
Printing and Binding	29,362	63,075	63,075	0	
Promotional Activities	8,100	45,275	46,775	1,500	
Other Current Charges and Obligations	399,452	111,197	65,633	(45,564)	
Office Supplies	23,378	37,385	37,385	0	
Operating Supplies	2,058,775	2,151,547	2,630,717	479,170	
Books, Publications, Subscriptions and Memberships	175,063	118,251	118,251	0	
Training	299,428	350,921	348,426	(2,495)	
Operating Expenditure/Expenses	7,777,366	9,872,645	11,326,495	1,453,850	14.7%

Capital Outlay

Machinery and Equipment	2,870,302	2,191,162	2,046,127	(145,035)	
Capital Outlay	2,870,302	2,191,162	2,046,127	(145,035)	-6.6%

Grants and Aids

Aids to Private Organization	0	0	50,000	50,000	
Grants and Aids	0	0	50,000	50,000	

Other Uses

Intragovernmental Transfers	2,207,500	0	0	0	
Other Uses	2,207,500	0	0	0	

Budgeted Contingency

Budget Reserves	0	175,000	75,000	(100,000)	
Budgeted Contingency	0	175,000	75,000	(100,000)	-57.1%
Total Law Enforcement	48,395,321	53,025,341	58,643,204	5,617,863	10.6%



DETENTION REVENUE & EXPENDITURES

Detention - 523	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budget	Change: FY24- FY25 (\$)	Change: FY24- FY25 (%)
Personnel Services					
Executive Salaries	99,114	0	119,705	119,705	
Regular Salaries and Wages	16,390,654	18,583,500	21,558,115	2,974,615	
Overtime	2,129,302	899,519	899,519	0	
Special Pay	59,308	66,440	49,584	(16,856)	
FICA Taxes	1,363,522	1,516,066	1,736,817	220,751	
Retirement Contributions	5,021,345	5,564,770	6,498,675	933,905	
Life and Health Insurance	3,206,995	4,248,909	4,030,316	(218,593)	
Workers' Compensation	465,838	679,695	679,695	0	
Unemployment Compensation	1,453	20,000	20,000	0	
Personnel Services	28,737,531	31,578,899	35,592,426	4,013,527	12.7%

Detention - 523

Operating Expenditure/Expenses

Professional Services	35,063	29,150	33,900	4,750	
Contractual Services	9,011,076	9,931,153	9,744,113	(187,040)	
Travel and Per Diem	14,961	38,810	38,810	0	
Communication Services	68,275	80,636	19,136	(61,500)	
Freight & Postage Services	0	1,090	1,090	0	
Utility Services	194	5,500	5,500	0	
Rentals and Leases	7,872	3,971	53,485	49,514	
Insurance	297,516	322,948	340,840	17,892	
Repair and Maintenance Services	386,205	550,421	497,920	(52,501)	
Printing and Binding	15,020	16,000	16,000	0	
Promotional Activities	0	5,000	5,000	0	
Other Current Charges and Obligations	58,047	0	0	0	
Office Supplies	41,077	40,000	0	(40,000)	
Operating Supplies	754,440	1,020,676	1,030,091	9,415	
Books, Publications, Subscriptions and Memberships	56,275	78,079	78,079	0	
Training	46,419	21,820	21,820	0	
Operating Expenditure/Expenses	10,792,439	12,145,254	11,885,784	(259,470)	-2.1%

Capital Outlay

Buildings	0	0	0	0	
Machinery and Equipment	71,646	37,000	37,000	0	
Capital Outlay	71,646	37,000	37,000	0	0.0%

Other Uses

Intragovernmental Transfers	1,287,783	0	0	0	
Other Uses	1,287,783	0	0	0	

Budgeted Contingency

Budget Reserves	0	75,000	75,000	0	
Budgeted Contingency	0	75,000	75,000	0	0.0%
Total Detention	40,889,399	43,836,153	47,590,210	3,754,057	8.6%



SCHOOL RESOURCE PROGRAM REVENUE & EXPENDITURE



School Resource - 529

	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budget	Change: FY24- FY25 (\$)	Change: FY24- FY25 (%)
Personnel Services					
Regular Salaries and Wages	1,897,567	1,859,587	2,130,223	270,636	
Overtime	87,842	0	125,000	125,000	
Special Pay	15,842	18,108	18,700	592	
FICA Taxes	145,542	146,310	171,154	24,844	
Retirement Contributions	526,308	571,339	734,471	163,132	
Life and Health Insurance	380,100	449,107	443,790	(5,317)	
Workers' Compensation	44,254	72,549	49,776	(22,773)	
Personnel Services	3,097,455	3,117,000	3,673,114	556,114	17.8%
Operating Expenditure/Expenses					
Travel and Per Diem	27,192	27,000	27,500	500	
Communication Services	12,900	13,932	13,932	0	
Rentals and Leases	18,732	21,276	21,276	0	
Insurance	43,752	53,708	59,200	5,492	
Repair and Maintenance Services	24,443	66,496	55,000	(11,496)	
Printing and Binding	0	0	0	0	
Other Current Charges and Obligations	0	0	0	0	
Operating Supplies	47,780	25,300	38,300	13,000	
Training	1,998	13,500	13,500	0	
Operating Expenditure/Expenses	176,797	221,212	228,708	7,496	3.4%
Total School Resource Unit	3,274,253	3,338,212	3,901,822	563,610	16.9%



JUDICIAL SERVICES REVENUE & EXPENDITURE

Judicial - 711	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budget	Change: FY24- FY25 (\$)	Change: FY24- FY25 (%)
Personnel Services					
Regular Salaries and Wages	2,825,477	2,857,283	2,993,022	135,739	
Other Salaries and Wages	55,355	103,000	137,205	34,205	
Overtime	175,161	155,000	155,000	0	
Special Pay	22,244	24,190	19,197	(4,993)	
FICA Taxes	225,923	232,305	244,787	12,482	
Retirement Contributions	741,686	858,906	920,019	61,113	
Life and Health Insurance	448,139	648,745	631,429	(17,316)	
Workers' Compensation	75,939	85,350	85,350	0	
Unemployment Compensation	550	0	0	0	
Personnel Services	4,570,474	4,964,779	5,186,009	221,230	4.5%
Operating Expenditure/Expenses					
Contractual Services	486	1,224	1,224	0	
Travel and Per Diem	53,087	65,500	65,500	0	
Rentals and Leases	19,845	13,560	13,560	0	
Insurance	35,820	38,788	43,168	4,380	
Repair and Maintenance Services	42,094	17,417	17,417	0	
Other Current Charges and Obligations	0	0	0	0	
Office Supplies	0	2,500	2,500	0	
Operating Supplies	40,854	37,672	36,172	(1,500)	
Books, Publications, Subscriptions and Memberships	0	0	0	0	
Training	2,115	6,000	6,000	0	
Operating Expenditure/Expenses	194,302	182,661	185,541	2,880	1.58%
Capital Outlay					
Machinery and Equipment	3,761	0	0	0	
Capital Outlay	3,761	0	0	0	
Other Uses					
Intragovernmental Transfers	2,848	0	0	0	
Other Uses	2,848	0	0	0	
Total Judicial	4,771,385	5,147,440	5,371,550	224,110	4.35%





HOMELESS OUTREACH STREET TEAM (HOST) EXPENDITURE

The Leon County Sheriff's Office (LCSO) Homeless Outreach Street Team (HOST) began in January 2022 through a special appropriation from the Board of County Commissioners funding two full-time HOST Deputies that support all of Leon County. The proposed budget of \$431,680 includes the addition of one additional HOST deputy. These specialized deputies partner with the City of Tallahassee and the Tallahassee Police Department to address homelessness-related concerns and support those in need. Homelessness continues to be a concern locally and across the country. Addressing the needs of those within the community is a priority of both LCSO and local partners. HOST is focused on providing and connecting persons to specific support community organizations based on individual needs. The types of service referrals available include but are not limited to, necessary resources (food and clothing), housing, employment, transportation, medical, and other social service programs.

HOST - 795

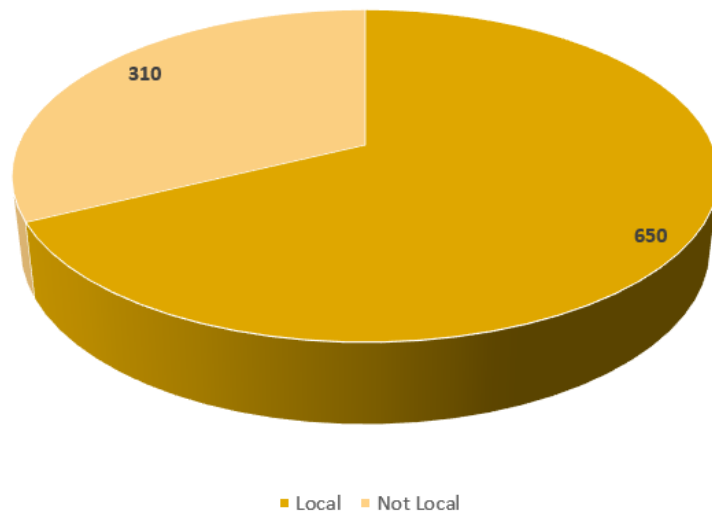
(Special Appropriation Requested for FY25)

	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budget	Increase (Decrease)	Change: FY24-FY25 (%)
Personnel Services					
Regular Salaries and Wages	95,259	125,403	218,328	92,925	
Overtime	2,875	0	0	0	
Special Pay	414	1,073	0	(1,073)	
FICA Taxes	752	9,951	16,977	7,026	
Retirement Contributions	25,672	41,319	71,591	30,272	
Life and Health Insurance	6,189	25,858	50,929	25,071	
Workers' Compensation	3,407	0	0	0	
Personnel Services	134,568	203,604	357,825	154,221	75.7%
Operating Expenditure/Expenses					
Operating Supplies			8,835		
Operating Expenditure/Expenses	0	0	8,835	0	
Capital Outlay					
Machinery and Equipment	0	0	65,020		
Capital Outlay	0	0	65,020	0	
Total HOST	134,568	203,604	431,680	154,221	75.7%

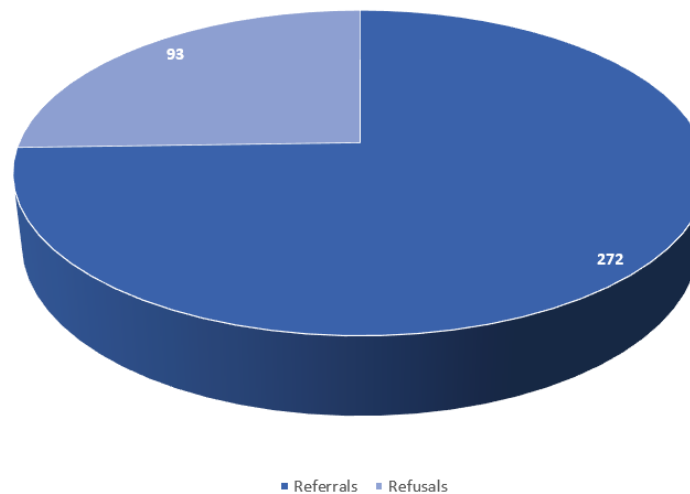
2023 HOST Success Stories:

- HOST deputies coordinated with the head of our local Salvation Army who is seeking a place of storage for 20 donated beds. The beds will eventually be dispersed to individuals in need of them. HOST deputies acquired storage space at the city compound off Municipal Way. Pathways assisted with the transport of the beds from the Salvation Army to the storage facility.
- HOST received a complaint about an individual who was hanging out at the county annex. HOST contacted the individual and determined he was currently homeless living out of his car. He was well-educated and in the process of starting a new job. HOST also determined his car had broken down at that location and he did not have the means to fix or move his vehicle. This individual was determined and welcomed the assistance from HOST deputies. Deputy Cook and Deputy Pacchioli spent additional hours meeting with him locating resources to get the vehicle operational and finding assistance for housing. HOST worked with community resource providers who gladly joined the effort to help the individual.
- HOST Deputies met with Catholic Charities to collect clothing items for an individual who was being provided a bus ticket to move back with family in California. HOST had been working with this individual for over a year to reconnect him with his family.

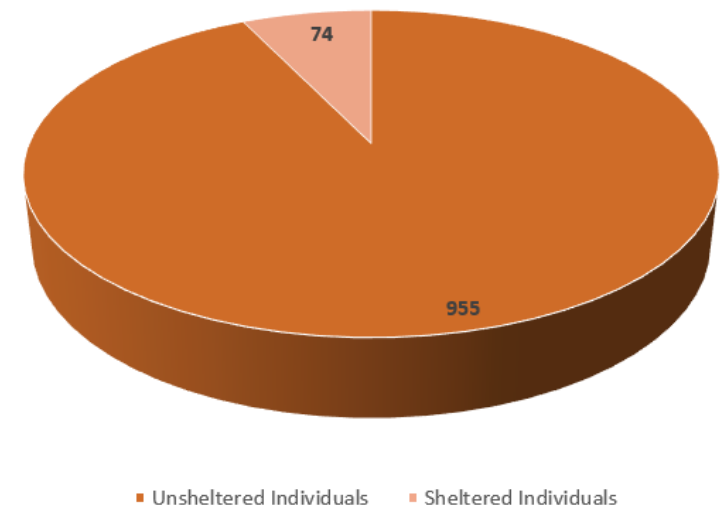
FY23 HOST Contacts: Local vs. Non Local



HOST Contacts: Referrals vs. Refusals



FY23 HOST Contacts: Unsheltered vs. Sheltered





LAW ENFORCEMENT CAPITAL EXPENDITURES

Capital/Fixed Asset : Capital/Fixed Asset - All property with a unit value of \$1,000 or more, and a useful life of one (1) year or more.

Capital Budgeting Process:

On January 1, all units of the LCSO are instructed to draft budget requests for specific needs; to include staffing, new equipment, capital/asset items, replacement of broken or aging items, and operational increases. Requested capital items are prioritized according to greatest need and any assets approved for consideration in the FY25 Budget Year are itemized below.

Law Enforcement

FY 2025

Capital Outlay Detail

137 - Supply

LE Equipment	Qty	Price	Amount	Justification
AEDs			\$ 27,234	EOL - Recurring
Total			\$ 27,234	

150 - Information Technology

Operating Equipment	Qty	Price	Amount	Justification
Routine Equipment Refresh		Varies	\$ 100,000	EOL - Recurring
Desktop & Laptop Replacements		Varies	\$ 154,000	EOL - Recurring
Server and Storage Maintenance	1	\$ 25,000	25,000	Recurring Maintenance
Total			\$ 279,000	

170 - Fleet Maintenance

Auto Equipment	Qty	Price	Amount	Justification
New /Replacement Vehicle Purchases		Varies	\$ 1,600,000	EOL - Recurring
Total			\$ 1,600,000	

235 - Crime Scene

Operating Equipment	Qty	Price	Amount	Justification
Rapid ID	1	\$ 3,500	\$ 3,500	New Equipment
Leica Scene Scanner	1	\$ 27,000	\$ 27,000	Replacement Equipment
			Total \$ 30,500	

532 - Hazardous Device Team

Operating Equipment	Qty	Price	Amount	Justification
First Defender Explosive Detection Device	1	\$ 60,000	\$ 60,000	New Equipment
			Total \$ 60,000	

536 - SWAT Team

Other Equipment	Qty	Price	Amount	Justification
Sniper Tactical Rifle M40LE .308	2	\$ 7,500	\$ 15,000	EOL - Recurring
Ballistic Helmets	5	\$ 2,250	11,250	EOL - Recurring
Operating Rifle Replacement	5	\$ 2,300	11,500	EOL - Recurring
Entry Vest Replacement	5	\$ 1,200	6,000	EOL - Recurring
Rifle Shield Replacement	1	\$ 8,000	8,000	EOL - Recurring
			Total \$ 51,750	
			Law Enforcement Capital Total \$ 2,048,484	



DETENTION CAPITAL EXPENDITURES

Detention

150 - Information Technology

Office Equipment	Qty	Price	Amount	Justification
Monitors			\$ 4,000	EOL - Recurring
Printers			5,000	EOL - Recurring
Total			\$ 9,000	

Detention

150 - Information Technology

Office Equipment	Qty	Price	Amount	Justification
Monitors			\$ 4,000	EOL - Recurring
Printers			5,000	EOL - Recurring
Total			\$ 9,000	

425 - Inmate Services

Operating Equipment	Qty	Price	Amount	Justification
Medical Equipment - Contractual	1	\$	5,000	Replace EOL Equipment
Total			\$ 5,000	

450 - Housing Services

Operating Equipment	Qty	Price	Amount	Justification
Convection Oven	1	\$	14,000	EOL - Recurring
Mixing Bowl - 80 Quart	1	\$	2,000	EOL - Recurring
Office & Pod Furniture	1	\$	7,000	EOL - Recurring
Total			\$ 23,000	

Detention Capital Total

\$ 37,000

Total Capital Request

\$ 2,085,484

Leon County Sheriff's Office Funded Positions by Program

Program Staffing Summary	FY 2023 Adopted	(+/-)	FY 2024 Adopted	(+/-)	FY 2024 Adjusted	(+/-)	FY 2025 Proposed
Law Enforcement	331.00	50.00	381.00	9.00	390.00	-	390.00
Detention	288.00	(3.50)	284.50	5.00	289.50	-	289.50
Judicial	39.00	2.00	41.00	-	41.00	-	41.00
Total Full-time Equivalents	658.00	48.50	706.50	14.00	720.50	-	720.50

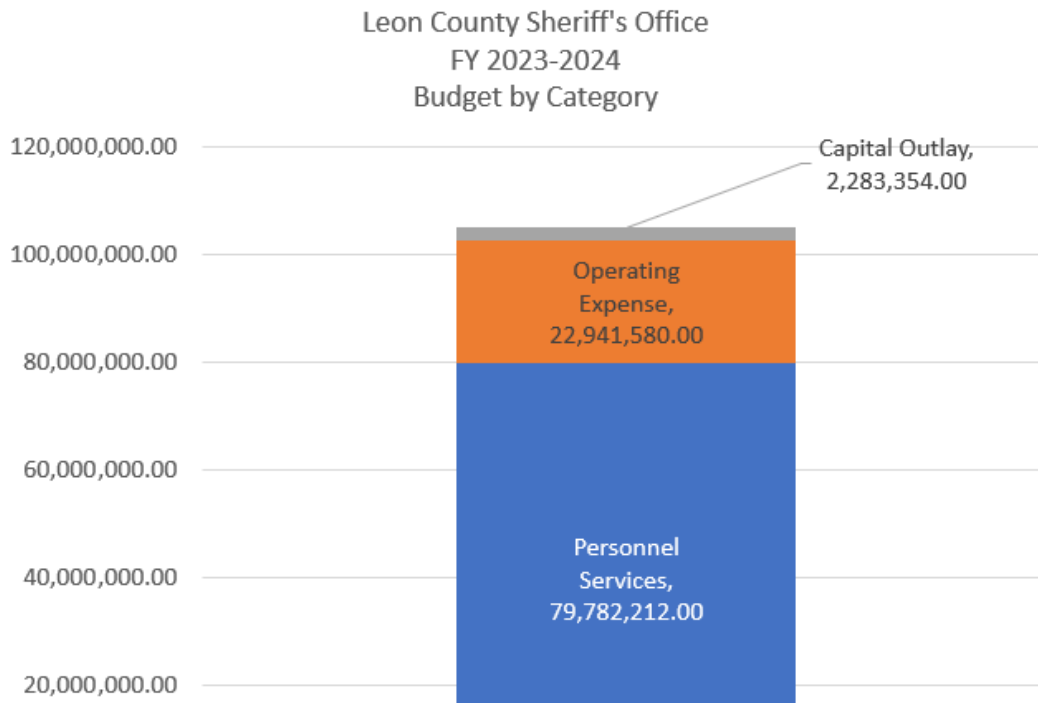
In FY 2024, a true-up of FTE positions was conducted. Part-time positions will be included in funded positions count at 0.5 FTE.



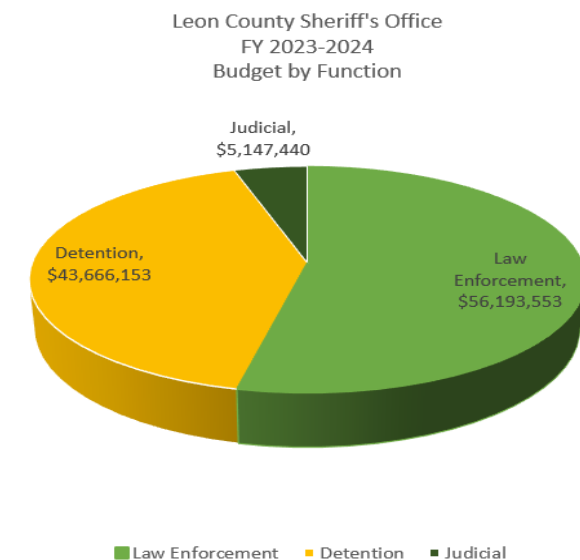
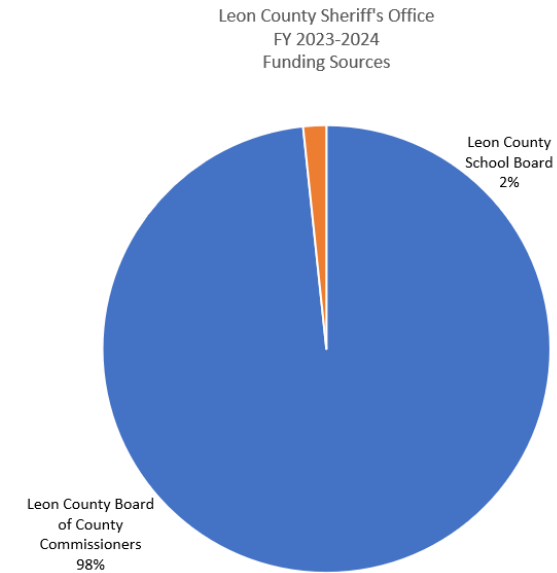
FISCAL 2023-2024 BUDGET DATA

The budget is divided into three main functions personnel services, operating expenses, and capital outlay. Each function is broken down by Law Enforcement, Detention and Judicial.

BUDGET EXPENSES

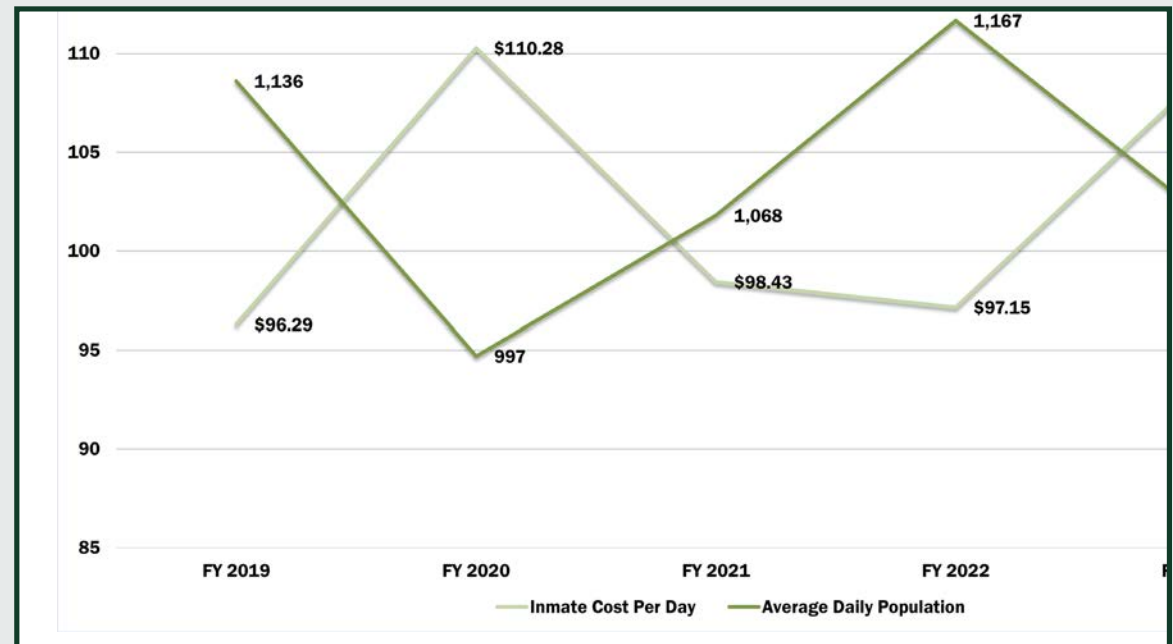
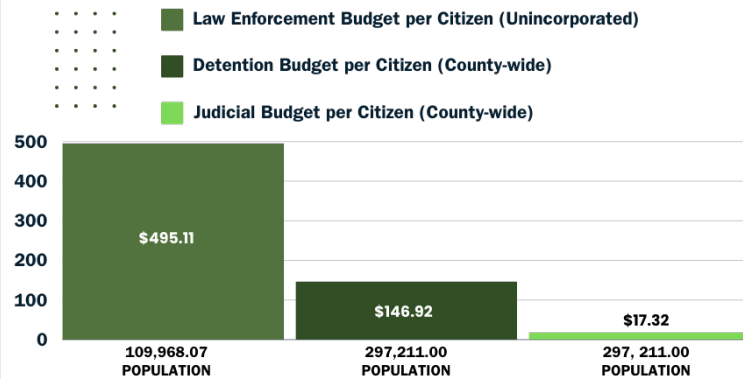


The main sources of funding for the Sheriff's Office budget are transfers from the Board of County Commissioners, consisting mainly of ad valorem revenues in the form of property taxes. The budget funds salaries and benefits, operating expenses, and capital-related items. In addition, the Leon County School Board funds approximately half the cost to fund the School Resource Deputy program.



BUDGET EXPENSES

NET BUDGET PER COUNTY-WIDE RESIDENT (FY 2023)





ADMINISTRATION

MISSION-LEVEL MEASURES

Goals, Objectives, Measures		FY 23 Actual	FY 24 Estimated	FY 25 Projected
Goal:	To provide professional, efficient, transparent, and accurate information to all customers.			
Unit:	Fiscal Operations			
Objective:	To receive an unmodified opinion on the annual financial statements, which must be conducted annually according to Florida Statutes, Chapter 218.39.	Yes	Yes	Yes
Objective:	To submit the annual budget to the Board of County Commissioners on or before the statutory deadline of May 1st.	Yes	Yes	Yes
Objective:	To achieve the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award.	Yes	Yes	Yes
Goal:	To implement vehicle sustainability best practices to reduce emissions and fuel costs.			
Unit:	Fleet			
Objective:	Reduce the average age (years) of our fleet vehicles to acceptable industry standards (4-6 years) based on net present value and total cost of ownership lifecycle analysis via timely fleet replacement.	3.82	5.00	6.00

LAW ENFORCEMENT

MISSION-LEVEL MEASURES



Goals, Objectives, Measures		FY23 Actual	FY24 Estimated	FY25 Projected
Goal:	To enhance investigation processes and increase operational efficiencies and effectiveness in order to suppress and prevent crime.			
Department:	Law Enforcement			
Objective:	To reduce the unincorporated crime rate in the Leon County in efforts to provide a safer community and environment for the citizens. <i>(Unincorporated crime index rate)</i>	1,678.00	1,655.51	1,654.71
Objective:	To improve agency case clearance rates in efforts to reduce crime through case solvability. <i>(Percentage of cases cleared)</i>	29.80%	29.50%	29.75%
Objective:	To increase technology footprint in efforts in improve case solvability and deputy safety while reducing crime within the community. <i>(Number of technology resources deployed)</i>	29	36	46
Objective:	To increase deputy safety and reduce crime through the utilization of the agency's Real Time Crime Center (RTCC). <i>(Number of analytical assists through RTCC)</i>	3,422	4,106	4,722

In January 2024, LCSO transitioned from UCR Summary Crime Reporting to Incident-Based Crime Reporting. This conversion will result in an updated tracking system for the number of crimes monitored by LCSO and will have implications for reporting procedures.



DETENTION & JUDICIAL

MISSION-LEVEL MEASURES

Goals, Objectives, Measures

FY 23
Actual

FY 24
Estimated

FY 25
Projected

Goal: To reduce the inmate population and decrease recidivism within the Detention Facility.

Department: Detention

Objectives: To reduce the overall inmate population within the Detention Facility.
(Average annual inmate population)

1,079

990

950

Objective: To increase the number of inmate re-entry programs in hopes to reduce inmate recidivism.
(The number of re-entry programs)

17

32

36

Goal: To manage and mitigate inmate medical costs within the Detention Facility.

Department: Detention

Objective: To reduce pre-booking medical expenditures through partnerships, training, and educational awareness.
(Percentage of pre-booking medical expenditures compared to total inmate offsite medical expenditures)

26%

32%

30%

Objectives: To reduce detention medical costs for inmate HIV medication through community partnerships.
(HIV medication expenditures)

\$571,560

\$ 77,218

\$ 70,000

The estimated and projected inmate HIV medication cost decrease is due to new partnerships that provide for free\or reduced costs.

COMMUNITY & MEDIA RELATIONS

MISSION-LEVEL MEASURES



Goals, Objectives, Measures		FY 23 Actual	FY 24 Estimated	FY 25 Projected
Goal:	To enhance levels of partner collaboration and transparency through community outreach and social media platforms.			
Department:	Community and Media Relations			
Objective:	To increase the total number of community outreach events to develop and maintain positive relationships within the community. <i>(Number of agency events held or attended)</i>	56	100	110
Objective:	To increase agency transparency with the community by leveraging social media platforms. <i>(Total number of followers)</i>	IG 3,895 FB 56,767	4150 61,077	4450 65,000
Objective:	To increase community knowledge of crime prevention through community/group presentations	133	144	150



APPENDIX



FLORIDA STATUTE 30.49 SHERIFF'S BUDGET

Sheriff's Budget - Section 30.49, Florida Statutes

30.49 Budgets.—

(1) Pursuant to s. 129.03(2), each sheriff shall annually prepare and submit to the board of county commissioners a proposed budget for carrying out the powers, duties, and operations of the office for the next fiscal year. The fiscal year of the sheriff commences on October 1 and ends September 30 of each year.

(2)(a) The proposed budget must show the estimated amounts of all proposed expenditures for operating and equipping the sheriff's office and jail, excluding the cost of construction, repair, or capital improvement of county buildings during the fiscal year. The expenditures must be categorized at the appropriate fund level in accordance with the following functional categories:

1. General law enforcement.
2. Corrections and detention alternative facilities.
3. Court services, excluding service of process.

(b) The sheriff shall submit a sworn certificate along with the proposed budget stating that the proposed expenditures are reasonable and necessary for the proper and efficient operation of the office for the next fiscal year.

(c) Within the appropriate fund and functional category, expenditures must be itemized in accordance with the uniform accounting system prescribed by the Department of Financial Services, as follows:

1. Personnel services.
2. Operating expenses.
3. Capital outlay.
4. Debt service.
5. Grants and aids.
6. Other uses.

(d) The sheriff shall submit to the board of county commissioners for consideration and inclusion in the county budget, as deemed appropriate by the county, requests for construction, repair, or capital improvement of county buildings operated or occupied by the sheriff.

(3) The sheriff shall furnish to the board of county commissioners or the budget commission, if there is a budget commission in the county, all relevant and pertinent information concerning expenditures made in previous fiscal years and proposed expenditures which the board or commission deems necessary, including expenditures at the subobject code level in accordance with the uniform accounting system prescribed by the Department of Financial Services. The board or commission may not amend, modify, increase, or reduce any expenditure at the subobject code level. The board or commission may not require confidential information concerning details of investigations which is exempt from s. 119.07(1).

(4) The board of county commissioners or the budget commission, as appropriate, may require the sheriff to correct mathematical, mechanical, factual, and clerical errors and errors as to form in the proposed budget. At the hearings held pursuant to s. 200.065, the board or commission may amend, modify, increase, or reduce any or all items of expenditure in the proposed budget, as certified by the sheriff pursuant to paragraphs (2)(a)-(c), and shall approve such budget, as amended, modified, increased, or reduced. The board or commission must give written notice of its action to the sheriff and specify in such notice the specific items amended, modified, increased, or reduced. The budget must include the salaries and expenses of the sheriff's office, cost of operation of the county jail, purchase, maintenance and operation of equipment, including patrol cars, radio systems, transporting prisoners, court duties, and all other salaries, expenses, equipment, and investigation expenditures of the entire sheriff's office for the previous year.

(a) The sheriff, within 30 days after receiving written notice of such action by the board or commission, in person or in his or her office, may file an appeal by petition to the Administration Commission. The petition must set forth the budget proposed by the sheriff, in the form and manner prescribed by the Executive Office of the Governor and approved by the Administration Commission, and the budget as approved by the board of county commissioners or the budget commission and shall contain the reasons or grounds for the appeal. Such petition shall be filed with the Executive Office of the Governor, and a copy served upon the board or commission from the decision of which appeal is taken by delivering the same to the chair or president thereof or to the clerk of the circuit court.

(b) The board or commission shall have 5 days following delivery of a copy of such petition to file a reply with the Executive Office of the Governor, and shall deliver a copy of such reply to the sheriff.

(5) Upon receipt of the petition, the Executive Office of the Governor shall provide for a budget hearing at which the matters presented in the petition and the reply shall be considered. A report of the findings and recommendations of the Executive Office of the Governor thereon shall be promptly submitted to the Administration Commission, which, within 30 days, shall either approve the action of the board or commission as to each separate item, or approve the budget as proposed by the sheriff as to each separate item, or amend or modify the budget as to each separate item within the limits of the proposed board of expenditures and the expenditures as approved by the board of county commissioners or the budget commission, as the case may be. The budget as approved, amended, or modified by the Administration Commission shall be final.

(6) The board of county commissioners and the budget commission, if there is a budget commission within the county, shall include in the county budget the items of proposed expenditures as set forth in the budget required by this section to be submitted, after the budget has been reviewed and approved as provided herein; and the board or commission, as the case may be, shall include the reserve for contingencies provided herein for each budget of the sheriff in the reserve for contingencies in the budget of the appropriate county fund.

(7) The reserve for contingencies in the budget of a sheriff shall be governed by the same provisions governing the amount and use of the reserve for contingencies appropriated in the county budget, except that the reserve for contingency in the budget of the sheriff shall be appropriated upon written request of the sheriff.

(8) The items placed in the budget of the board of county commissioners pursuant to this law shall be subject to the same provisions of law as the county annual budget; except that no amendments may be made to the appropriations for the sheriff's office except as requested by the sheriff.

(9) The proposed expenditures in the budget shall be submitted to the board of county commissioners or budget commission, if there is a budget commission within the county, by June 1 each year; and the budget shall be included by the board or commission, as the case may be, in the budget of either the general fund or the fine and forfeiture fund, or in part of each.

(10) If in the judgment of the sheriff an emergency should arise by reason of which the sheriff would be unable to perform his or her duties without the expenditure of larger amounts than those provided in the budget, he or she may apply to the board of county commissioners for the appropriation of additional amounts. If the board of county commissioners approves the sheriff's request, no further action is required on either party. If the board of county commissioners disapproves a portion or all of the sheriff's request, the sheriff may apply to the Administration Commission for the appropriation of additional amounts. The sheriff shall at the same time deliver a copy of the application to the Administration Commission, the board of county commissioners, and the budget commission, if there is a budget commission within the county. The Administration Commission may require a budget hearing on the application, after due notice to the sheriff and to the boards, and may grant or deny an increase or increases in the appropriations for the sheriff's offices. If any increase is granted, the board of county commissioners, and the budget commission, if there is a budget commission in the county, shall amend accordingly the budget of the appropriate county fund or funds. Such budget shall be brought into balance, if possible, by application of excess receipts in such county fund or funds. If such excess receipts are not available in sufficient amount, the county fund budget or budgets shall be brought into balance by adding an item of "Vouchers unpaid" in the appropriate amount to the receipts side of the budget, and provision for paying such vouchers shall be made in the budget of the county fund for the next fiscal year.

(11) Notwithstanding any provision of law to the contrary, a sheriff may include a clothing and maintenance allowance for plainclothes deputies within his or her budget.

(12) Notwithstanding any other law, and in order to effectuate, fulfill, and preserve the independence of sheriffs as specified in s. 30.53, a sheriff may transfer funds between the fund and functional categories and object and subobject code levels after his or her budget has been approved by the board of county commissioners or budget commission.

History.—s. 3, ch. 57-368; ss. 3, 4, ch. 59-216; ss. 12, 28, 35, ch. 69-106; s. 7, ch. 71-355; s. 7, ch. 73-349; s. 1, ch. 74-103; s. 17, ch. 77-104; s. 85, ch. 79-190; s. 28, ch. 81-259; s. 1, ch. 82-33; s. 12, ch. 82-154; s. 1, ch. 83-204; s. 35, ch. 84-254; s. 9, ch. 90-360; s. 188, ch. 95-147; s. 1, ch. 95-169; s. 12, ch. 96-406; s. 22, ch. 97-96; s. 2, ch. 2002-193; s. 91, ch. 2003-261; s. 2, ch. 2011-144; s. 1, ch. 2022-23.



GLOSSARY

Account Code: An account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments that are made by governments.

Accrual: A method of accounting in which each expense or revenue item is entered as it is earned or incurred regardless of when actual payments are received or made.

ACH: Automated Clearing House is a network for processing electronic payments similar to an electronic funds transfer (EFT).

Adopted Budget: The financial plan of revenues and expenditures for a fiscal year as approved by the Board of County Commissioners

ALLin: A collaborative effort to reduce crime in Leon County through prevention, re-entry, enforcement, and community involvement.

Amendment: A change to an adopted budget which may increase or decrease a fund total.

Available: Collectible revenues within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Balanced Budget: A financial plan where the total sum of money collected in a year is equal to the amount it spends on goods, services, debt, and interest.

BOCC: The Leon County Board of County Commissioners; also referred to as BOCC, or the Board.

Budget: A financial plan for the operation of a program or organization for a specified period of time (fiscal year) that matches anticipated revenues with proposed expenditures.

Budget Calendar: The schedule of key dates involved in the process of preparing a budget for the ensuing fiscal year.

Budget Document: The official written statement which details the annual fiscal year financial plan.

Capital Budget: The capital budget is that portion of the Budget that deals with projects for the construction, renovation, improvement, acquisition, furniture, and equipment of any building, structure, facility, land, or land rights.

Capital/Fixed Asset: All property with a unit value of \$1,000 or more, and a useful life of one (1) year or more.

Capital Improvement Plan (CIP): An interlocal agreement between Leon County Sheriff's Office and the Leon County Board of County Commissioners, which delegates the maintenance responsibilities of the LCSO Complex and Facilities between each party.

COLA: Cost of Living Adjustment.

Compensated Absences: Absences for which employees will be paid, such as vacation, sick leave, personal leave, or Administrative Leave.

Current Service: An existing program or service.

Custodial Funds: Custodial funds are used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, governments, and other funds.

Department: An organizational unit responsible for carrying out a major governmental function within the Sheriff's Office.

Deputies Without Borders: A multi-jurisdictional operation focused on detecting and apprehending criminals.

Division: A basic organizational unit which is functionally unique in its service delivery.

Encumbrance: The commitment and setting aside, but not yet expending, of appropriated funds to purchase an item or service.

Expanded Service: A new program or enhancement to an existing program.

Expenditure: Decreases in fund financial resources, through actual payments or transfers for the procurement of assets or the cost of goods and/or services received.

Fees: A charge by government associated with providing a service, permitting an activity, or imposing a fine or penalty.

Fiscal Policy: Policies with respect to spending and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides an agreed upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year (FY): The annual budget year runs from October 1 through September 30.

Fringe Benefits: Employee benefits such as social security, retirement, group health insurance, and life insurance.

FRS: Florida Retirement System.

Full-Time Equivalents (FTE): This is a measure of the number of full time employees allocated to a department or cost center. Part-time employees are counted as 0.5 FTE.

Function: A major class of grouping of tasks directed toward a common goal, such as executive, financial and administrative, other general government, and judicial. For the purposed utilized in budgetary analysis, the categories of functions have been established by the State of Florida and financial reports must be grouped according to those established functions.

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and charges therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance: The difference between assets and liabilities on the governmental fund statements.

GAAFR: Governmental Accounting, Auditing, and Financial Reporting - the “blue book” published by the Government Finance Officers Association to provide detailed guidance for the application of accounting principles for governments.

GAAP: Generally Accepted Accounting Principles - Accounting rules and procedures established by authoritative bodies or conventions that have evolved through custom and common usage.

General Operating Fund: The primary operating fund of the Sheriff. This fund is used to account for all financial transactions not required to be accounted for in another fund.

Governmental Finance officers Association GFOA: The Government Finance Officers Association (GFOA), founded in 1906, represents public finance officials throughout the United States and Canada. The association’s more than 20,000 members are federal, state/provincial, and local finance officials deeply involved in planning, financing and implementing thousands of governmental operations in each of their jurisdictions. GFOA’s mission is to advance excellence in public finance. (Source: www.gfoa.org)

Governmental Funds: Funds generally used to account for tax-supported activities

Grant: A contribution of assets (usually cash) by one governmental unit or other organization to another, made for a specified purpose.

HIDTA: High Intensity Drug Traffic Area.

ICAC: Internet Crimes Against Children.

Indirect Costs: Costs associated with, but not directly attributable to, the providing of a product or service.

Inmate Welfare Fund: The fund used to account for the operations related to various rehabilitative programs and other expenditures benefiting inmates.

Intergovernmental Revenue: Revenue received from another governmental unit.

Line-item Budget: A budget that lists each account category separately along with the dollar amount budgeted for each account, such as office supplies, travel and per diem, or rent.

LCDF: Leon County Detention Facility.

LCSB: Leon County School Board.

LCISO: Leon County Sheriff’s Office.

line-item Budget: A budget that lists each account category separately along with the dollar amount budgeted for each account, such as office supplies, travel and per diem, or rent.



GLOSSARY

- Mandate:** Any responsibility, action, or procedure that is imposed by one sphere of government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order, or that is required as a condition of aid.
- Measurable:** The amount of the transaction that can be reasonably estimated.
- Modified Accrual Basis of Accounting:** A basis of accounting whereby revenues are recognized when they become measurable and available. Expenditures are recognized when a liability is incurred.
- MOU:** Memorandum of Understanding.
- Objective:** The planned attainment of an accomplishment which contributes to reaching an established goal.
- Operating Budget:** A comprehensive plan, expressed in financial terms, by which an operating program is funded for a single fiscal year.
- Operating Expenditures:** Expenditures of day-to-day operations such as office supplies, repairs and maintenance, and travel and per diem.
- Personal Services:** Costs related to compensating employees, including salaries and wages and fringe benefit costs.
- Project Safe Neighborhood (PSI):** A community-based program focused on the reduction of violent gang and gun crime; a cooperative effort involving law enforcement, rehabilitation centers, and local non-profit organizations.
- PTTF:** Property Crimes Task Force - a proactive, multi-agency task force focused on residential and vehicle burglaries.
- Revenue:** Funds that a government receives as income, including tax payments, interest earnings, service charges, grants, and intergovernmental payments.
- ROI:** Return on Investment - Analysis of the cost benefit of a purchase.
- RTCC:** Real Time Crime Center - an investigatory unit that captures and analyzes intelligence in real time through the use of modern technology.
- Securus:** Inmate phone service provider that also serves as a private funding source for a full-time Intel Analyst position.
- Special Revenue Fund:** The fund used to account for various law enforcement grants and the proceeds of specific revenue sources that are legally restricted to expenditures for specific law enforcement purposes.
- SPIDER:** "Special Projects Investigations Detection Enforcement Response" - Part of our violence intervention and proactive enforcement initiative, the SPIDER unit is a specialized team of deputies whose focus is to engage street crime through tough law enforcement action coupled with engaged community policing programs.
- SRD:** School Resource Department.
- STEP Plan:** A salary structure with standard progression rates established within a pay range for a job.
- Strategic Plan:** A document that establishes the direction of an organization.
- SWAT:** Special Weapons And Tactics - a specialty team that responds to extreme, high-risk situations.
- Transmittal Letter:** A brief written statement presented by the Sheriff to the Board to explain principal budget issues.
- Unencumbered Balance:** The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of funds available for future needs.
- Uniform Accounting System:** The chart of accounts prescribed by the Office of the State Comptroller designed to standardize financial information to facilitate comparison and evaluation of reports.
- VOCA:** Victims of Crime Act.
- Zero Based Budgeting:** A method of budgeting in which all expenditures must be justified each year and not just increased from the previous year.



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@leonsheriff



@leoncosheriff



youtube.com/LeonCountySheriffsOffice



This publication can be viewed online in PDF format at the
Leon County Sheriff's website.
www.leoncounttyso.com

